

# BENEFITS PRACTICE RESOURCE CENTER

USER'S GUIDE



**Bloomberg  
BNA**

## COMPLIMENTARY TRAINING & PRODUCT SUPPORT

**Bloomberg BNA Training & Product Support** is dedicated to helping you get the most value from your subscription.

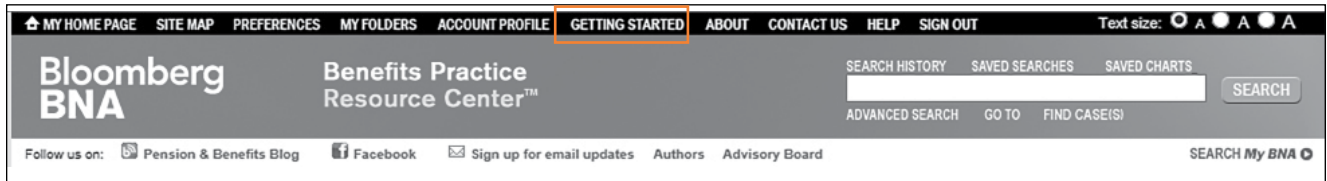
We encourage all end users to participate in a complimentary session with a professional trainer.

800.372.1033, option 5  
Mon–Fri, 8:00 am–8:00 pm ET\*  
[www.bna.com/training](http://www.bna.com/training)

Our training options are designed to meet your information needs, match your learning style, and accommodate your schedule. For a description of training options, see the back cover. Bloomberg BNA also provides content support for subscribers.

\* If you require customer assistance for Bloomberg BNA products before or after regular hours, your call will be forwarded to the 24/7 extended support offices at *Bloomberg Law*®.

## GETTING STARTED



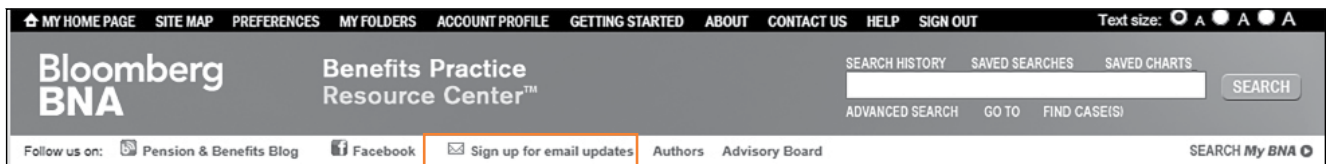
Click the **Getting Started** link on the menu bar to begin using Bloomberg BNA's *Benefits Practice Resource Center*™ and select any of these options:

**First-Time User Setup** – information on the hardware and software requirements.

- **Tours** – introductory Adobe® Flash™ tours of the *Resource Center*.
- **Searching Benefits Practice** – guidance on using the specific components found in Benefits Practice.

- **Additional Help includes Training and Support** – contact information for BNA's Customer Contact Center, complimentary training, FAQs and content support resources.
- **Sign Up for Email Updates** (see below).

## SIGN UP FOR EMAIL UPDATES



Your subscription to Bloomberg BNA's *Benefits Practice Resource Center*™ includes email updates.

Click **Sign up for email updates** on the banner.

The unique User Name/Password and a subscription's components determine the email choices available to a subscriber.

Subscribers have the ability to customize and manage their updates. Click the checkbox to select the email title(s). The selection automatically moves to the **Your Selections** column.

Click **FAQ** for detailed instructions.

To delete a selection, click the **X**, or deselect the title.

Click the **Info** icon  to display description information about the available formats.

**Save** to retain any changes.

# TABLE OF CONTENTS

<b>Account Profiles and Preferences</b> .....	<b>4</b>
Customize the <i>Resource Center</i> .	

<b>Introduction</b> .....	<b>6</b>
Overview of all content included in the <i>Benefits Practice Resource Center™</i> .	

<b>Home Pages</b> .....	<b>7</b>
Highlights of the user-friendly home page and topic home pages, including the banner and menu bar.	

<b>Search</b> .....	<b>10</b>
Search for specific cases and other information needed for research using the Search frame.	

<b>Classification Outlines</b> .....	<b>10</b>
Classification outlines and classification numbers organize Benefits Practice cases by “points of law” for accurate research.	

<b>Headnote Finder</b> .....	<b>12</b>
Locate cases by specific classification numbers. Filter by court, keyword, or date.	

<b>Advanced Search</b> .....	<b>13</b>
Use this template for maximum flexibility when structuring a search.	

<b>Search Results</b> .....	<b>14</b>
Functionality available on the search results page.	

<b>Indexes</b> .....	<b>16</b>
Topical access to Portfolios, Analysis & Guides, News, and Laws & Regulations.	

<b>Laws, Regulations, Agency Documents</b> .....	<b>18</b>
Primary source for Federal laws, regulations, and agency documents.	

<b>Legal Analysis</b> .....	<b>19</b>
BNA Portfolios, BNA Books, Editorial and Practitioner analysis.	

<b>News</b> .....	<b>20</b>
Current news of interest.	

<b>Resource Center Update</b> .....	<b>20</b>
List of new content added to the <i>Resource Center</i> .	

<b>Practice Tools</b> .....	<b>21</b>
Practical aids to assist the Benefits Practice professionals: Executive Compensation Case Navigator; State Chart Builder; Voluntary Compliance Summaries; and Disclosure Compliance Calendar.	

<b>Interactive Forms</b> .....	<b>23</b>
All Bloomberg BNA Interactive Forms are government approved. Automated form processing requirements for barcodes, scanlines, validation fields, etc., are built in to guarantee filing requirements are met. New and updated forms are added to the collection as they are released by the issuing agencies.	

<b>ERISA Litigation Tracker</b> .....	<b>25</b>
Monitor court filings and access the full text of court documents.	

<b>My Folders</b> .....	<b>27</b>
Save documents, searches, charts, and watchlist items. Easily recall them for repeated use.	

<b>BNA Insights, Video Insights, News Monitor</b> .....	<b>28</b>
Practitioner insights on the current issues affecting Benefits Practice. The News Monitor dashboard displays current Benefits Practice information collected from the automated survey of 20,000 publications.	

<b>Print</b> .....	<b>29</b>
Information on how to print single or multiple documents.	

## ON THE GO APP



Bloomberg BNA *Benefits Practice Resource Center™* subscribers get comprehensive, on-the-go access to *Benefits Practice* analysis, news, integrated source material, and search features with the *ON THE GO App* for iPhone® and iPad®.

Go to [www.bna.com/resource-centers-on-the-go/](http://www.bna.com/resource-centers-on-the-go/) to download the free *Bloomberg BNA On The Go App*. The *Benefits Practice Resource Center™* application is available on iPhone® and/or iPad® devices. This app requires iOS 7 or greater for an iPad, and installation of iTunes® is required to download the app.

*Bloomberg BNA ON THE GO App* content is available to Bloomberg BNA subscribers only. Use your Bloomberg BNA User Name and Password to get started.

1. On your iPhone/iPad, go to the *ON THE GO App* on the iTunes store.
2. Select the FREE button to download the app of your choice; it will then become a green **INSTALL** button. Select the **INSTALL** button to begin installation of the app. There is no charge for the *ON THE GO App*; however a Bloomberg BNA *Benefits Practice Resource Center™* subscription is required to access the content.

## ACCOUNT PROFILE AND PREFERENCES

Activate your **Account Profile** and customize the *Benefits Practice Resource Center™* to:

- Save documents, charts, **Watchlist** items, and searches for repeated use in **My Folders**.
- Set a default home page.
- Set default views for **Index Search Results** and **Case Search Results**.
- Set a larger text size when viewing the *Resource Center*.

### Account Profile

The **Account Profile** manages preferences, saving and retrieving of searches, documents, charts, and watchlist items.

To receive emails focused on Benefits Practice, select **Employee Benefits** under **AREAS OF INTEREST**.

**Bloomberg BNA**

### ACCOUNT PROFILE

[Change User](#) [Return to Product](#)

Email Address: \_\_\_\_\_

First Name: \* \_\_\_\_\_

Last Name: \* \_\_\_\_\_

To secure features like 90-day search history and personal folders set a password on your account.

Password must be 6-20 characters long; include at least one letter and one number; can only include letters and numbers; and is case sensitive.

☐ Set Password for Additional Security ⓘ

Password: \_\_\_\_\_

Confirm Password: \_\_\_\_\_

[Update Account](#)

#### AREAS OF INTEREST (OPTIONAL)

- ☐ Antitrust/Trade Regulations
- ☐ Banking
- ☐ Bankruptcy
- ☐ Corporate Law & Business
- ☒ Employee Benefits
- ☐ Energy & Natural Resources
- ☐ Environment Health & Safety
- ☐ Ethics
- ☐ Financial Accounting
- ☐ Health Care
- ☐ Human Resources
- ☐ Intellectual Property
- ☐ Labor & Employment
- ☐ Litigation
- ☐ Marketing & Business Development
- ☐ Mergers & Acquisitions
- ☐ Privacy & Securities
- ☐ Securities
- ☐ Tax & Accounting
- ☐ Telecommunications & Internet

Customer Contact Center 1.800.372.1033 or 703.341.3500 (Int'l) Mon-Fri 8:00 a.m. - 8:00 p.m. ET  
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### Activate Preferences

Click **PREFERENCES** on the banner to select customization features on the *Resource Center*.



Select your home page, text size, and search results display preferences for case and index searches.

Click **SAVE** in any frame to save all selections.

**Portfolios Search Results Display**

☒ Order Portfolios by Portfolio Number  
☐ Order Portfolios by Relevance

**Cases Search Results Display**

☒ Order Cases by Date within Court  
☐ Order Cases by Relevance

**Index Search Results Display**  
If you want to see only your Index search results without the rest of the index.  
If you want to see your Index search results highlighted in context with the index.

☒ View hits only  
☐ View hits in full index

[SAVE](#) [CANCEL](#)

**Text Size**  
Choose your text size for display on the site.

Text Size: ☒ A ☐ A ☐ A ☐ A

[SAVE](#) [CANCEL](#)

**User Preferences** [Jump to: [Search Results Display preferences](#) | [Text Size preference](#)]  
After you have made your selections, click the Save button.

**Set My Home Page**

The **Benefits Practice Resource Center** offers multiple My Home Page choices. Below, you can set a preferred My Home Page option that you will land on each time you open the **Benefits Practice Resource Center**. You can return to your selected **Benefits Practice Resource Center** Home page when you click the "My Home Page" button in the banner.

To set your My Home Page option, click next to your choice and then, after making all of your other Preferences selections, press the Save button at the bottom of this page. To select a different My Home Page later, return to Preferences to modify your selection, or click the "Set as My Home Page" link on the actual page that you'd like to select.

**Set My Home Page:**

☒ Home  
☐ Pension & Benefits Daily  
☐ Pension & Benefits Reporter  
☐ Pensions & Retirement  
☐ Health Benefits  
☐ Fringe & Welfare Benefits  
☐ Compliance & Enforcement  
☐ Litigation  
☐ Executive Compensation  
☐ ERISA Litigation Tracker

[SAVE](#) [CANCEL](#)




## Preferences – Notification Services – Customize Topics

If your subscription includes the *Pension & Benefits Daily™* or *Pension & Benefits Reporter™* customize the publication's home page.

On the home page of the notification, click **Customize Topics** under the title.

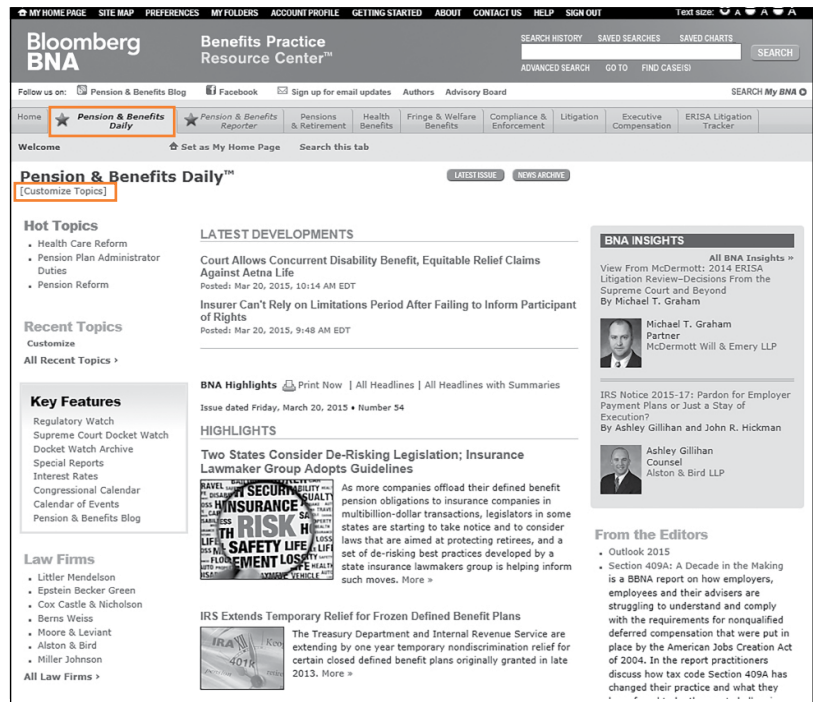
On the **Customize Topics** screen, choose topics, agencies, states, and courts of interest to display on the home page.

Make the selection(s) and click **Save**.

To view the subtopics and hierarchy included in each topic, click the **Info** icon .

To delete a selection, click the **X**.

To access *Pension & Benefits Daily™*, click the **Pension & Benefits Daily** tab.



### Customize Topics for Pension & Benefits Daily

Email sign up

**SAVE** Close

















Articles on your selections:

- will be shown at the top of your email if you get customized email for Pension & Benefits Daily. (If you haven't selected email yet and want to do so now, go to the [email sign up page](#).)
- can be reached from links on your Pension & Benefits Daily home page.

Check a box to make a selection. Click the info icon for more information. If you make more than one selection, articles on any of these will be placed at the top of your customized email, and links for each selection will appear on your home page.

Customize by:

#### ▼ Topics

- ☐ 401(k) plans 
- ☐ annuities 
- ☐ benefit plan fiduciary duty 
- ☐ benefit plan reporting and disclosure 
- ☐ disability insurance 
- ☐ employee health benefits 
- ☐ executive compensation 
- ☐ governmental retirement plans 
- ☐ health care legislation 
- ☐ health care reform 
- ☒ health insurance coverage 
- ☐ health insurance premium rates 
- ☐ health savings accounts 
- ☐ investments by retirement plan 
- ☐ managed care 
- ☐ minimum funding standard 
- ☐ multiemployer retirement plans 
- ☐ plan assets 
- ☐ plan contributions 
- ☐ prescription drug benefits 
- ☐ retiree health benefits 
- ☐ stock options 
- ☐ tax administration 
- ☐ tax legislation 
- ☐ tax shelters 

Your custom selections:

#### Topics:

health insurance coverage 

#### Agencies:

Department of the Treasury

Topic: health insurance coverage

#### Topics included:

Medigap  
children's health insurance  
coordination of health benefits  
employer minimum coverage  
health insurance coverage continuation  
health insurance coverage determination  
health insurance coverage discrimination  
health insurance exchanges  
high risk pools (health insurance)  
mandated benefits  
rescission of health insurance  
uninsured patients  
universal health coverage

#### Topic hierarchy:

health care  
health insurance regulation  
health insurance coverage  
insurance  
insurance coverage  
health insurance coverage  
insurance regulation  
health insurance regulation  
health insurance coverage

The *Benefits Practice Resource Center*<sup>™</sup> provides intuitive and comprehensive access to Bloomberg BNA's full collection of Benefits Practice news, statutes, regulations, analysis, case law, and practice tools. The platform covers all areas of Benefits Practice additionally filtered into Pensions & Retirement, Health Benefits, Compliance & Enrollment, Litigation, Executive Compensation, and a tab specific to the *ERISA Litigation Tracker*<sup>™</sup>.



Bloomberg BNA's content is created by the legal publishing industry's most experienced editorial staff. Our benefits practice editors are subject-matter experts — not generalists. The editors of Bloomberg BNA's *Benefits Practice Resource Center* review all Benefits Practice cases, then draw upon decades of experience to carefully identify the significant points that every Benefits Practice practitioner needs. The editors also analyze and pull together the relevant laws and regulations.

The *Resource Center* has an intuitive search interface with advanced search capabilities, and simple, easy-to-use navigation.

The *Resource Center* contains:

- Benefits Practice case law, rules, regulations, and agency documents
- Benefits Practice treatises
- *Pension & Benefits Daily*<sup>®</sup> news
- Benefits Practice Analysis
- Pension Plan Investment Administration Guide
- Executive Compensation Case Navigator
- Practice Tools
- State Chart Builder
- *ERISA Litigation Tracker*<sup>™</sup>
- *BNA Insights* articles and videos

## HOME PAGES

The main home page contains links to all content included in your subscription, including the *Pension & Benefits Daily*™, *BNA Insights*, and *BNA Video Insights*.

Find topic-specific collections of content and tools on the topic home pages: **Pensions & Retirement**; **Health Benefits**; **Fringe & Welfare Benefits**; **Compliance & Enrollment**; **Litigation**; **Executive Compensation**; and **ERISA Litigation Tracker**.

Access the focused topic pages either by the tabs at the top of the **Home** page or the photo icons located on the left side of the **Home** page.



## MENU BAR

The menu bar is located above the banner and contains links for **Site Map**, **Preferences**, **My Folders**, **Account Profile**, **Getting Started**, **About**, **Contact Us**, **Help**, and **Sign Out**.



## BANNER

The banner displays on all pages in the *Resource Center*. In addition to the menu bar, find the **Quick Search** text box, **Search History**, **Saved Searches**, **Saved Charts**, **Advanced Search**, **Go To**, **Find Cases**, networking links, and **Search My BNA**.

**Quick Search** – search in all collections included in your subscription. When you are working in a collection, the banner displays the added option to search in **All** or the **Selected Collection**.

**Search History/Saved Searches/Saved Charts** – searches are retained for 90 days. **Save** them to retain a search past 90 days. To access a saved document, search, or chart, click **Saved Searches** or **Saved Charts**.

**Networking Links** – follow the Bloomberg BNA **Benefits Practice** blog, access Bloomberg BNA on Twitter, LinkedIn, and/or Facebook.

**Advanced Search** – use the **Advanced Search** template to design a search within a specific collection. Options for field searching and date limiters are also available on the template.

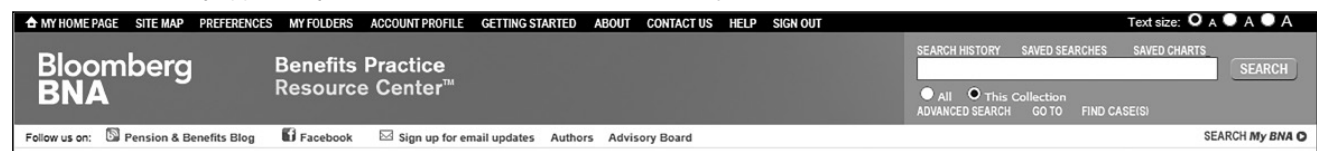
**Go To** – use **Go To** to locate a document, case, or Portfolio with a full or partial citation.

**Find Cases** – use **Find Cases** to locate a case(s) with a full or partial citation.

**Sign up for email updates** – see page 2 for information.

**Search My BNA** – To conduct a cross-product search in all of your subscriptions, click **Search My BNA**.

Note: this feature only appears if you subscribe to more than one Bloomberg BNA service.



## HOME

The home page is the main page for your subscription. Choose the home page or a topic area home page, and click the **Set as My Home Page** link. The *Resource Center* will open to the selected page. Click the tabs or the photo icon on the left column to access each of the topic home pages.

**Bloomberg BNA Benefits Practice Resource Center™**

Follow us on: Pension & Benefits Blog Facebook Sign up for email updates Authors Advisory Board

**Welcome** [Set as My Home Page](#)

**SEARCH**

Search Resource Center  GO

Search All Benefits Practice Cases

By Citation  GO

☒ Find this case ☐ Find cases citing this case

By Keyword  GO

**More Search Tools**

Headnote Finder (Employee Benefits)  GO

**Indexes**

**TODAY'S TOP HEADLINES**

Pension & Benefits Daily Home

Credit Suisse 'thankyou' E-Mail to DOL Illuminates Post-Conviction Path

IBM Workers Bring Class Action Alleging 401(k) Losses, Artificially Inflated Stock

Third Circuit Affirms Subrogation Dismissal, Finds Exhaustion of Remedies Required

**PENSION & BENEFITS REPORTER NEWS**

Pension & Benefits Reporter Home

High Court Reverses Trend of Finding 401(k) Plan Fee Lawsuits Untimely

DOL Audit Quality Study Results Generate Concern From Officials

As Pension Recoupment Grows, Advocates for Pensioners Offer Advice

**LATEST BENEFITS PRACTICE CASES**

Plan Fees: U.S. (5/18/15)—High Court Paves Way for 401(k) Litigation, Reverses Trend of Finding Lawsuits Untimely (Tibble v. Edison Int'l).

Executive Compensation: 2d Cir. (5/14/15)—MetLife Exec Not Entitled to Pension Bump After \$2.5M Arbitration Award, 2d Cir. Rules (Roganti v. Metro. Life Ins. Co.).

Disability Benefits: 6th Cir. unpublished (5/14/15)—6th Cir. Vacates Denial of Disability Benefits, Finds Medical File Review Arbitrary (Niswonger v. PNC Bank Corp. & Affiliates Long Term Disability Plan).

**KEY DOCUMENTS**

ACA: Federal Agencies Issue Frequently Asked Questions XXVI on the ACA stating health plans and insurers must cover all FDA-approved forms of contraceptives without cost-sharing or deductible (5/11/15).

HSAs: The IRS issues Rev. Proc. 2015-30 which provides the 2016 inflation adjusted amounts for HSA contributions and high deductible health plan out-of-pocket expenses and deductibles (5/4/15).

Executive Compensation: The Securities and Exchange Commission issues a proposed rule that would require a comparison of executive officers' actual pay versus company financial performance as measured by total shareholder return, as well as TSR for the company's peer group (SEC Release

**BNA INSIGHTS**

[All Insights](#) [All Videos](#)

View From Sidley: State Law Bans on Discretionary Clauses in Insurance Contracts By Chris K. Meyer

Chris K. Meyer Partner Sidley & Austin LLP

Cadillac Tax – A Catalyst for Consumer Engagement By Seth Ravine

Seth Ravine Chief Revenue Officer Acclairs Inc.

**PRACTICE TOOLS**

**Practical Guidance**

Checklists

Sample Agreements & Provisions

Sample Client & Participant Letters

Sample Plans & Plan Language

**Trackers, Navigators & Chart Builders**

Executive Compensation Case Navigator

ERISA Litigation Tracker

Disclosure Compliance Calendar

State Chart Builder

**Forms, Summaries & Other Guidance**

Affordable Care Act Implementation Monitor

Voluntary Compliance Summaries

Interactive Forms

ERISA Glossary of Terms

**FOCUS ON**

Multiemployer Plans

**PROFESSIONAL LEARNING**

Convenient locations and learning formats, expert speakers, and networking opportunities while you earn continuing education credits.

[View All Events](#)

**EMPLOYEE BENEFITS NEWS MONITOR™**

Employee Benefits news coverage from over 20,000 sources, typically filtered for quick access.

Employee Benefits News Monitor™

**RESOURCE CENTER UPDATE**

See what content and features have been added to the Resource Center.

**LEGAL ANALYSIS**

**BNA Editorial Analysis**

- Benefits Guide: Basics
- Fast Answers

**Practitioner Analysis**

- Benefits Practitioners' Strategy Guide
- Executive & Director Compensation Reference Guide
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide

**BNA Portfolios**

- Compensation Planning Portfolios
- Corporate Practice Portfolios
- Health Law & Business Portfolios: Health Benefits

[All Portfolios by Subject Area](#)

**BNA Books**

- Affordable Care Act: Laws and Regulations
- Employee Benefits Law
- ERISA Class Exemptions
- ERISA Fiduciary Law
- ERISA Litigation
- ERISA: The Law and the Code
- Reductions in Force in Employment Law
- Section 409A Handbook
- Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

**LAW, REGULATIONS & AGENCY DOCUMENTS**

- ERISA Statutes & Regulations
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

**PEOPLE ON THE MOVE**

Roetzel's Chicago Office Expands with Addition of 11 Attorneys

Burges Salmon appoints six new partners

NFP Retirement Taps Jennifer Brooks, J.D.

CPPIB appoints Walch-Watson

Pensions Expert joins DAC Beachcroft's Professional Liability Team

[More](#)

**SUBSCRIBER FEEDBACK**

Bloomberg BNA welcomes feedback on your experience with the Benefits Practice Resource Center.

### BNA Insights

*BNA Insights* offer analysis of key legal, legislative, regulatory, or business developments, with an emphasis on practical implications and emerging trends. Click **All Videos** to link to *Video Insights*.

### Legal Analysis

Bloomberg BNA **Editorial Analysis**, **Practitioner Analysis**, **Portfolios**, and **Treatises**.

### Indexes

Click the **Indexes** button to access topical Indexes for **Portfolios**, **Analysis**, **News**, and **Laws & Regulations**.

### News

Top headlines and news from the *Pension & Benefits Daily™* and *Pension & Benefits Reporter™*.

### Practice Tools

**Practical Guidance**, **Trackers**, **Navigators**, **Chart Builders**, **Interactive Forms**, and **Summaries and Other Guidance**.

### Professional Learning

Convenient locations and learning formats, expert speakers, and networking opportunities while you earn continuing education credits.

### Latest Benefits Practice Cases

Recently decided Benefits Practice cases of interest.

### Laws, Regulations, Agency Documents

ERISA statutes, labor & related materials, tax materials, Securities & Financial Accountability, and BNA Context: Annotated Primary Sources.

### Subscriber Feedback

Please let us know your thoughts about this product.



## TOPIC HOME PAGES

Topic home pages consolidate cases, news, and analysis content pertinent to each topic tab. To search all content included on a specific tab, click the drop-down menu under **More Search Tools**. The **Search This Tab** feature preloads an **Advanced Search** template with all content listed on the specific **Topic Home Page**.

The screenshot displays the Bloomberg BNA Benefits Practice Resource Center website. The top navigation bar includes links for MY HOME PAGE, SITE MAP, PREFERENCES, MY FOLDERS, ACCOUNT PROFILE, GETTING STARTED, ABOUT, CONTACT US, HELP, and SIGN OUT. The main header features the Bloomberg BNA logo and the site title 'Benefits Practice Resource Center™'. A search bar is located in the top right corner, with options for SEARCH HISTORY, SAVED SEARCHES, and SAVED CHARTS. Below the header, a navigation menu shows various topic tabs, with 'Compliance & Enforcement' highlighted. The main content area is divided into several sections: 'LATEST COMPLIANCE & ENFORCEMENT CASES', 'LEGAL ANALYSIS', 'BNA Portfolios', 'BNA Books', and 'LAWS, REGULATIONS & AGENCY DOCUMENTS'. A central 'SEARCH' box allows users to search the Resource Center, with options to search 'This Tab Only' or 'Employee Benefits Cases'. A 'More Search Tools' dropdown menu is open, showing options like 'Headnote Finder (Employee Benefits)', 'Browse Class. Outline by Number', 'Search Class. Outline by Topic', 'Find Case(s)', 'Advanced Search', 'Go To Indexes', 'Search This Tab', and 'Search My BNA'. The 'Advanced Search' option is selected, leading to a detailed search interface with various filters and criteria.

**SEARCH**

Search Resource Center

**GO**

☐ Search This Tab Only

**Search Employee Benefits Cases**

By Citation  **GO**

☒ Find this case ☐ Find cases citing this case

By Keyword  **GO**

**More Search Tools**

Headnote Finder (Employee Benefits) **GO**

Browse Class. Outline by Number

Browse Class. Outline by Topic

Search Class. Outline by Number

Search Class. Outline by Topic

Find Case(s)

Advanced Search

Go To Indexes

**Search This Tab**

Search My BNA

**Advanced Search**

You are searching:

**Portfolios**

Compensation Planning Portfolios: EPCRS - Plan Correction and Disqualification

**Analysis & Guides**

Benefits Guide: Compliance & Enforcement Basics

Benefits Practitioners' Strategy Guide: Compliance & Enforcement

Fast Answers

**Treatises**

Affordable Care Act: Laws and Regulations

Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.

ERISA Fiduciary Law (2nd Ed.)

ERISA Class Exemptions (4th Ed.)

ERISA: The Law and the Code

ERISA Fiduciary Law (2011 Supp.)

ERISA Class Exemptions (2014 Supp.)

**News & Commentary**

Pension & Benefits Daily

Pension & Benefits Reporter

**Cases**

Employee Benefits Cases

**Classification Outline By Topic**

Employee Benefits Cases Classification Outline by Topic

**Classification Outline By Number**

Employee Benefits Classification Outline by Number

**Select one or more of the following optional criteria to limit your search**

**Search term(s):**  **SEARCH** **Reset Form** **Cancel**

**Fields**

☒ Show shared fields only ☐ Show fields from all selected collections

No fields available **ADD TO SEARCH**

Choose a field, enter search terms for the field, then click Add to Search.

**Limit by date**

☒ No Date Restrictions ☐ From  To

Ex. mm/dd/yyyy Ex. mm/dd/yyyy


**SEARCH** **Reset Form** **Cancel**

**Search Operators**

Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition
AND	Both terms must be present in the results.
OR	Either term can be present in the results.
NOT	Exclude results containing the second term.
NEAR	Terms must be close to each other in the text.
WITHIN	Search within a specific field or collection.
ALL	Search across all fields and collections.

## SEARCH

Search the *Benefits Practice Resource Center*™ using the **Search** frame found on the **Home** page and each **Topic Home Page**. Click the **Info** icon  next to each option for additional detailed information.

### Search the Resource Center

Search all material included in your subscription. Enter the search terms, and click **GO**.

### Search Cases

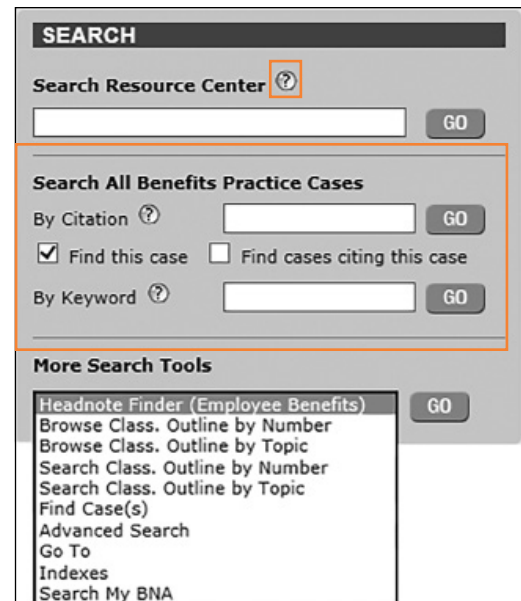
The *Resource Center* contains the full text of key pension & benefits decisions with Bloomberg BNA headnotes and classification indexing. Search cases by citation or keyword. When searching by citation, choose whether to **Find this case**, or **Find cases citing this case**.

### More Search Tools

Click the drop-down menu and view the additional search options available for each tab.

### Search My BNA

Select **Search My BNA** to search across all Bloomberg BNA subscriptions assigned to a User Name and Password. A link to **Search My BNA** is also on the banner.

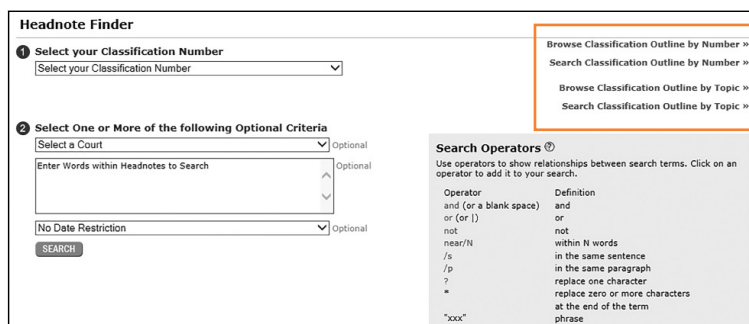
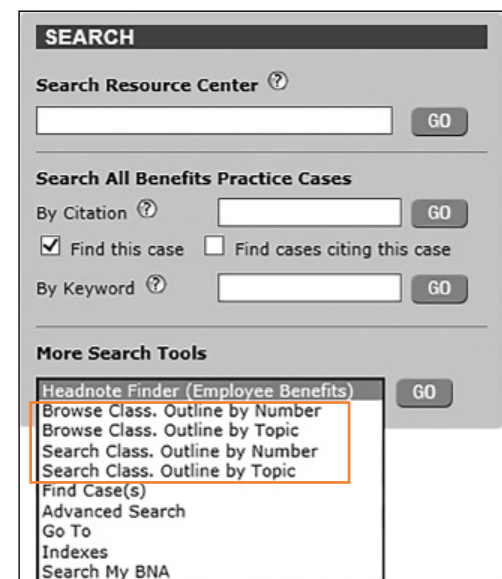


## CLASSIFICATION OUTLINES

**Classification Outlines** are associated with each case collection and decision. They organize a particular area of Benefits Practice law by “points of law” and assign each point a classification number. These numbers are assigned to every headnote that Bloomberg BNA writes. By using the outlines and classification numbers, you can zero in on the cases that are most relevant for your research.

To browse or search **Classification Outlines**, use the drop-down menu on the **Search** frame.

In addition, links to browse and search **Classification Outlines** are also located on the right side of the **Headnote Finder** frame.



Operator	Definition
and (or a blank space)	and
or (or !)	or
not	not
near/N	within N words
/s	in the same sentence
/p	in the same paragraph
?	replace one character
*	replace zero or more characters
"xxx"	at the end of the term phrase


## Browse Classification Outlines












Browse **Classification Outlines** by **Number or Topic**.

Use the alpha ribbon to select a topic and use the + signs to drill down through the topic. Links open the full-text document.

**Employee Benefits Cases Classification Outline by Topic**

Go To: [A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

Click on  to expand a heading

-  ACCRUAL OF BENEFITS
-  ACTUARIES AND ACTUARIAL ASSUMPTIONS
- ADA. See [AMERICANS WITH DISABILITIES ACT \(ADA\)](#)
- ADEA (AGE DISCRIMINATION IN EMPLOYMENT ACT). See [AGE DISCRIMINATION](#)
-  ADEQUATE CONSIDERATION
- ADMINISTRATION AND ENFORCEMENT OF ERISA. See [CIVIL ACTIONS, ERISA](#); [PENALTIES](#); [PLAN ADMINISTRATORS](#)
- ADOPTION. See [FAMILY AND MEDICAL LEAVE ACT \(FMLA\)](#)
-  AGE DISCRIMINATION
- ALIENATION OF BENEFITS. [EBC ► 113.2004 \(includes ► 113.204\)](#)
-  AMENDMENTS
-  AMERICANS WITH DISABILITIES ACT (ADA)
-  ANNUAL REPORT
-  ANNUITIES. See also [JOINT AND SURVIVOR ANNUITIES](#)
- ANTIFRAUD. See [SECURITIES AND SECURITIES LAWS](#)
- APPEALS. See [JUDICIAL REVIEW](#)
-  ARBITRATION
-  ASSETS
- ASSIGNMENT OF BENEFITS. [EBC ► 113.2004 \(includes ► 113.204\)](#)
-  ATTORNEYS' FEES

## Search Classification Outlines

The link to **Search Classification Outlines** opens the **Advanced Search** template.


Enter search terms, and add optional field(s) or date limiters.


Click **SEARCH**.

**Advanced Search**



You are searching:

**Classification Outline By Topic**  
Employee Benefits Cases Classification Outline by Topic

 Select one or more of the following optional criteria to limit your search

 Search term(s):

[SEARCH](#) [Reset Form](#) [Cancel](#)



 Fields 

☒ Show shared fields only ☐ Show fields from all selected collections

Choose a field ▼

[ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

 Limit by date 

☒ No Date Restrictions ▼ ☐ From  To

Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#) [Cancel](#)

## HEADNOTE FINDER

Search the *Resource Center's* collection of significant Benefits Practice court decisions. Each of these decisions has been selected by Bloomberg BNA's staff of experienced benefits practice editors, who have written headnotes or digests for each decision. The headnotes summarize the important points of law decided in the case. Each headnote is classified under Bloomberg BNA's exclusive **Classification Outlines** and grouped together under specific legal principles for easy retrieval by Bloomberg BNA subscribers.

The **Headnote Finder** allows you to view all the headnotes associated with any classification number, and to limit the view of the headnotes by court, date, keyword, or phrase.

### Sample Search Using the Headnote Finder:

Does a lawsuit by an ERISA fiduciary against a participant to recover an alleged overpayment by the plan seek "equitable relief" within the meaning of ERISA section 502(a)(3), 29 U.S.C. §1132(a)(3), if the fiduciary has not identified a particular fund that is in the participant's possession and control at the time the fiduciary asserts its claim?

1. The **Employee Benefits Classification Outline** is preloaded. Use the drop-down menu to browse for the **Classification Number**, or click **Search Classification Outline by Number** or **Classification Outline by Topic** to search for it.

### Headnote Finder

1 Select your Classification Number

Select your Classification Number

2 Select One or More of the following Optional Criteria

Select a Court

Optional

Enter Words within Headnotes to Search

Optional

No Date Restriction

Optional

SEARCH

Browse Classification Outline by Number »

Search Classification Outline by Number »

Browse Classification Outline by Topic »

Search Classification Outline by Topic »

#### Search Operators ?

Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition
and (or a blank space)	and
or (or  )	or
not	not
near/N	within N words
/s	in the same sentence
/p	in the same paragraph
?	replace one character
*	replace zero or more characters
"xxx"	at the end of the term phrase

2. Once the **Classification Number** is selected, add optional criteria to narrow the search results. Enter additional criteria and click **SEARCH**.

### Headnote Finder

1 Select your Classification Number

40.1020.01 -- In general (40.1201)

2 Select One or More of the following Optional Criteria

Select a Court

Optional

"equitable relief" or subrogation

Optional

No Date Restriction

Optional

SEARCH

Browse Classification Outline by Number »

Search Classification Outline by Number »

Browse Classification Outline by Topic »

Search Classification Outline by Topic »

#### Search Operators ?

Use operators to show relationships between search terms. Click on an operator to add it to your search.

Operator	Definition
and (or a blank space)	and
or (or  )	or
not	not
near/N	within N words
/s	in the same sentence
/p	in the same paragraph
?	replace one character
*	replace zero or more characters
"xxx"	at the end of the term phrase



- The search results display. Find the links to the full text at the end of the synopsis.

**40.1020.01 -- In general (40.1201)**

Go To: [Classification Outline](#) | [Headnote Finder](#) Search Options: [Edit](#) | [Save](#) | [Clear](#)

Jump To: [U.S. Supreme Court](#) | [U.S. Courts of Appeals](#) | [U.S. District Courts](#) | [State Courts](#)

[Employee Benefits Classification Outline by Number](#) > [ERISA -- PROTECTION OF RIGHTS](#) > [40. Administration and enforcement](#) > [40.10 Civil enforcement](#) > [40.1020 - Jurisdiction \(40.120\)](#) > **40.1020.01 -- In general (40.1201)**

**U.S. Supreme Court**

Health plan administrator can sue plan participant in federal court under ERISA Section 502(a)(3) to enforce terms of [subrogation](#) agreement that required participant after he recovered third party tort settlement to repay plan for benefits he received when he was injured in automobile accident, since administrator's claim seeks "equitable" relief, and is thus permitted under Section 502(a)(3), in that monies at issue have been retained and set aside and thus are "specifically identifiable," since this court's decision in *Great-West Life & Annuity Insurance Co. v. Knudson* did not outright bar all subrogation actions, but instead precluded subrogation actions that do not seek "equitable" relief and, in that case, plan fiduciary did not seek specifically identifiable funds, whereas in this case administrator clearly seeks funds that have been set aside, and since administrator's action seeks "equitable" relief, as defined by this court's 1914 decision in *Barnes v. Alexander*, because administrator's subrogation provision gives it right to reimbursement from specifically identified funds, distinct from participant's general assets. [Sereboff v. Mid-Atlantic Medical Services Inc.](#), 37 F.3d 1929 (U.S. 2006)

Federal district court did not have jurisdiction under ERISA Section 502(e)(1) over plan beneficiary's action seeking to pierce corporate veil to impose liability upon non-fiduciary corporate officer for earlier judgment against corporation, where officer allegedly transferred corporate assets to himself and others after ERISA plan was terminated in order to defeat satisfaction of judgment in previous ERISA action, since action did not allege violations of ERISA or terms of ERISA plan and was not action "for appropriate equitable relief" under ERISA Section 502(a)(3). [PEACOCK v. THOMAS](#), 19 F.3d 2601 (U.S. 1996)

**U.S. Courts of Appeals**

District court lacked subject matter jurisdiction over health plan fiduciary's claim under [ERISA Section 502\(a\)\(3\)](#) seeking restitution in equity through constructive trust, since district court on subject matter jurisdiction over fiduciary's [ERISA Section 502\(a\)\(3\)](#) claim if remedy sought was equitable, since constructive trust is equitable under ERISA only if it seeks funds that are specifically identifiable, belong to plan, and within possession and control of defendant beneficiary, and since no beneficiary had actual or constructive control over identified funds at time fiduciary sought equitable relief. [ACS Recovery Services Inc. v. Griffin](#), 53 F.3d 1166 (5th Cir. 2012)

## ADVANCED SEARCH

**Advanced Search** provides maximum flexibility when formulating a search. Limit the search to a specific collection(s) in the *Resource Center*, using the optional search fields and date restrictions to structure a search.

- Select the collections to be searched.
- Enter the search terms or search string into the search box.
- [Enter] or click **SEARCH**.

### Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

**Choose collection(s) to search:**  
[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

- PORTFOLIOS
- ANALYSIS & GUIDES
  - Benefits Guide: Basics
  - Benefits Practitioners' Strategy Guide
  - Digests of Selected Executive Compensation Cases
  - Executive & Director Compensation Reference Guide
  - Fast Answers
  - Health Care Reform Adviser
  - Pension Plan Investment Administration Guide
- TREATISES
- NEWS & COMMENTARY
- CASES
  - Employee Benefits Cases
  - Executive Compensation Cases
- CLASSIFICATION OUTLINES
- LAWS AND REGULATIONS
- AGENCY DOCUMENTS
- PRACTICE TOOLS
- FOCUS ON
- BNA INSIGHTS
- VIDEOS
- INDEXES

**Select one or more of the following optional criteria to limit your search**

**Search term(s):**  
  
 [Reset Form](#)

**Fields** ⓘ  
☒ Show shared fields only    ☐ Show fields from all selected collections  
   
Choose a field, enter search terms for the field, then click Add to Search.

**Limit by date** ⓘ  
☒ No Date Restrictions    ☐ From  To   
Ex. mm/dd/yyyy    Ex. mm/dd/yyyy

[Reset Form](#)

To limit the range of a search and increase the relevance of the search results, add **Search Fields** to a search string. The searchable fields are specific to the collections being searched, and multiple fields can be searched simultaneously.

- In the **Fields** frame, choose **Show shared fields only** or **Show fields from all selected collections**.
- Select a field from the **Choose a field** drop-down menu.
- Enter your search terms in the text box next to **Choose a field**.
- [Enter] or click **ADD TO SEARCH**.  
The search term(s) are added to the search string in the **Search term(s)** textbox.

## Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

**Choose collection(s) to search:**

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

- PORTFOLIOS
- ANALYSIS & GUIDES**
  - Benefits Guide: Basics
  - Benefits Practitioners' Strategy Guide
  - Digests of Selected Executive Compensation Cases
  - Executive & Director Compensation Reference Guide
  - Fast Answers
  - Health Care Reform Adviser
  - Pension Plan Investment Administration Guide
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- CASES**
- CLASSIFICATION OUTLINES
- LAWS AND REGULATIONS
- AGENCY DOCUMENTS
- PRACTICE TOOLS
- FOCUS ON
  - BNA INSIGHTS
- VIDEOS
- INDEXES

**Select one or more of the following optional criteria to limit your search**

**Search term(s):**

**Fields**

☐ Show shared fields only
 ☒ Show fields from all selected collections

Choose a field

- ATTORNEYS
- AUTHOR
- CASEHISTORY
- CASENAME
- CITATION
- CLASSNO
- CONCUR
- COURT
- DISSENT
- DOCKETNUMBER
- HEADINGS
- HEADNOTES
- JUDGE
- OPINION

search terms for the field, then click Add to

☐ From  To

Ex. mm/dd/yyyy Ex. mm/dd/yyyy

**Search Results** are initially returned by categories: **Cases and Decisions**, **Treatises**, etc. Click the relevant category to view the search results list for that category. Search Results for cases are organized by court and are sequential by date within each court grouping. There is also an option to display Search Results by relevance.

**Search Results**

Search Options: [Edit](#) | [Search Within Results](#) | [Add to My Folders](#)

---

**Results for:** subrogation  
**Your search returned:** 546 documents

---



Click on categories below to view search results.

12 [Analysis & Guides](#)  
534 [Cases](#)

**Search Results**

Search Options: [Edit](#) | [Search Within Results](#) | [Add to My Folders](#)

Results in: [Analysis & Guides](#) (12) | [Cases](#) (534)

**Results for:** subrogation  
**Your search returned:** 546 documents

☒ Check to add to print selection list

**Cases :** [\[by date within court\]](#) (534 documents) > **Show results:** [by relevance](#) | [in split screen](#)

**U.S. Supreme Court**

- ☐ [US Airways Inc. v. McCutchen, 55 FBC 1845 \(U.S. 2013\)](#)
- ☐ [Empire HealthChoice Assurance Inc. v. McVeigh, 37 FBC 2729 \(U.S. 2006\)](#)
- ☐ [Sereboff v. Mid Atlantic Medical Services Inc., 37 FBC 1929 \(U.S. 2006\)](#)
- ☐ [Kentucky Association of Health Plans Inc. v. Miller, 30 FBC 1129 \(U.S. 2003\)](#)
- ☐ [Great-West Life & Annuity Insurance Co. v. Knudson, 27 FBC 1065 \(U.S. 2002\)](#)
- ☐ [FMC CORP. v. HOLLIDAY, 12 FBC 2689 \(U.S. 1990\)](#)

**U.S. Court of Appeals, District of Columbia Circuit**

- ☐ [Moore v. CapitalCare Inc., 38 FBC 2093 \(D.C. Cir. 2006\)](#)
- ☐ [Service Employees Health and Welfare Fund v. Philip Morris Inc., 26 FBC 1220 \(D.C. Cir. 2001\)](#)

**U.S. Court of Appeals, First Circuit**

- ☐ [GASKELL v. THE HARVARD COOPERATIVE SOCIETY, 17 FBC 1152 \(1st Cir. 1993\)](#)

## Split-Screen View

The **Split Screen** feature allows simultaneous viewing of the search results and the full text of the documents in those results.

**Full Screen** – toggle back to the full-screen display.

**Results in toolbar** – use the links on the **Results in** toolbar to toggle among the categories of search results (see below).

**Case Citations** – locate the Bloomberg BNA citation in the heading of the decision. If a non-Bloomberg BNA citation is available, both the Bloomberg BNA and non-Bloomberg BNA citations are listed.

**This Case Cited In** – choose a category to view where the current case is cited.

**Page Numbers** – page numbers for Bloomberg BNA citations are incorporated into the text of legal decisions.

The screenshot displays the Bloomberg BNA Split-Screen View. The top toolbar includes 'Search Options: Edit | Search Within Results | Add to My Folders Clear | Go to Hit'. The left pane shows search results for 'subrogation' with a list of cases, including 'GASKELL v. THE HARVARD COOPERATIVE SOCIETY, 17 EBC 1152 (1st Cir.)'. The right pane shows the full text of the case, including the heading '17 EBC 1152 GASKELL v. THE HARVARD COOPERATIVE SOCIETY U.S. Court of Appeals First Circuit' and the text of the decision. A 'THIS CASE CITED IN' sidebar is visible on the right, and a 'Page 1153' indicator is at the bottom right.

## Search Results Toolbar

The **Search Results Toolbar** resides on top of the split screen or full screen of the **Search Results** display.

**Results in** – toggle among the content categories included in the search results.

**Search Within Results** – use this link to further refine a search and limit the results by adding additional search terms or criteria (available only when using **Advanced Search**).

**Add to My Folders: Search** – to save a search string to a folder, click **Add to My Folders** on the **Search Options** bar. See page 27 for information about **My Folders** functionality.

**Go to Hit** – view highlighted search terms as you navigate through a document(s).

**Print** – click the **Printer** icon to launch the print function.


**Add to My Folders: Document** – to save a document or chart to a folder, click **Add to My Folders**.

See page 27 for information about **My Folders** functionality.

**Share** – email a link to this document. To access the document, the recipient must have a valid User Name and Password.

The screenshot shows the Search Results Toolbar with the following elements: 'Search Options: Edit | Search Within Results | Add to My Folders Clear | Go to Hit', 'Results in: Cases (327) | Analysis (10)', and a toolbar with icons for Print, Add to My Folders, and Share.

## INDEXES

Bloomberg BNA **Indexes** are compiled by a dedicated staff of benefits practice subject specialists. Click the **Indexes** button  to access the **Portfolios, Analysis & Guides, News, and Laws & Regulations** indexes. To initiate a search, click **Advanced Search** on the banner, and select specific or multiple Indexes to search.



SEARCH HISTORY   SAVED SEARCHES   SAVED CHARTS

**ADVANCED SEARCH**   GO TO   FIND CASE(S)   **SEARCH**

### Indexes

#### Portfolios

- All Portfolios Index

#### Analysis & Guides

- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- Executive & Director Compensation Reference Guide Index

#### News

- Pension & Benefits Reporter Indexes

#### Laws & Regulations

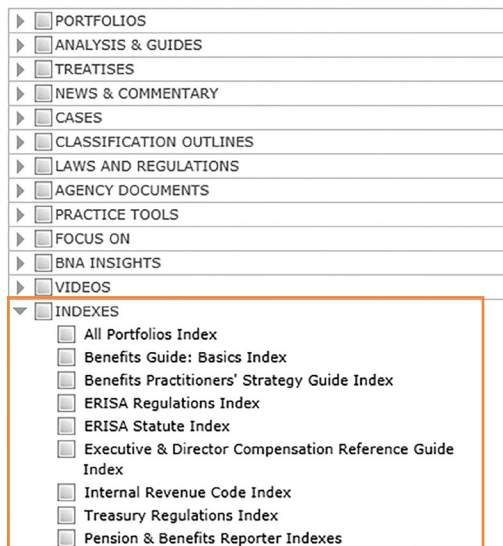
- ERISA Regulations Index
- ERISA Statute Index
- Internal Revenue Code Index
- Treasury Regulations Index

### Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

#### Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)



PORTFOLIOS

ANALYSIS & GUIDES

TREATISES

NEWS & COMMENTARY

CASES

CLASSIFICATION OUTLINES

LAWS AND REGULATIONS

AGENCY DOCUMENTS

PRACTICE TOOLS

FOCUS ON

BNA INSIGHTS

VIDEOS

**INDEXES**

- ☐ All Portfolios Index
- ☐ Benefits Guide: Basics Index
- ☐ Benefits Practitioners' Strategy Guide Index
- ☐ ERISA Regulations Index
- ☐ ERISA Statute Index
- ☐ Executive & Director Compensation Reference Guide Index
- ☐ Internal Revenue Code Index
- ☐ Treasury Regulations Index
- ☐ Pension & Benefits Reporter Indexes

#### Select one or more of the following optional criteria to limit your search

##### Search term(s):



**SEARCH** [Reset Form](#)

##### Fields ?

☐ Show shared fields only   ☒ Show fields from all selected collections

No fields available   **ADD TO SEARCH**

Choose a field, enter search terms for the field, then click Add to Search.

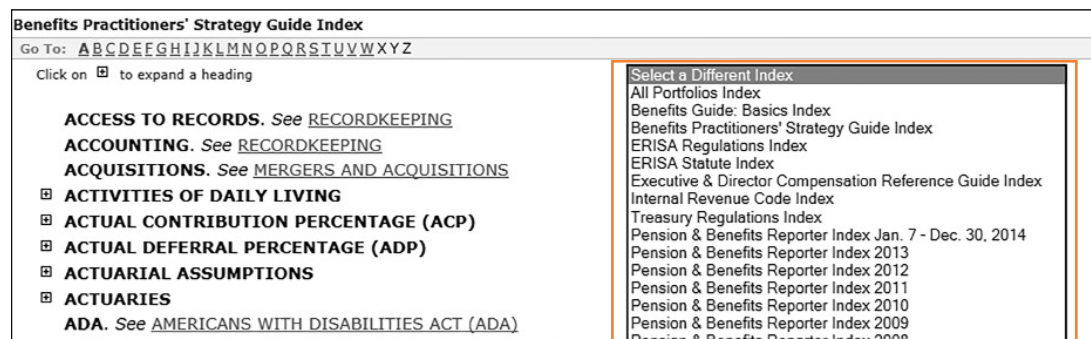
##### Limit by date ?

☒ No Date Restrictions   ☐ From  To   
Ex. mm/dd/yyyy   Ex. mm/dd/yyyy

**SEARCH** [Reset Form](#)


## Topical Indexes

Browse the **Topical Indexes** and use the alphabetical toolbar to link to your topic. Use the drop-down menu to access additional indexes.



**Benefits Practitioners' Strategy Guide Index**

Go To: [A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

Click on  to expand a heading

**ACCESS TO RECORDS.** See [RECORDKEEPING](#)

**ACCOUNTING.** See [RECORDKEEPING](#)

**ACQUISITIONS.** See [MERGERS AND ACQUISITIONS](#)

☒ **ACTIVITIES OF DAILY LIVING**

☒ **ACTUAL CONTRIBUTION PERCENTAGE (ACP)**

☒ **ACTUAL DEFERRAL PERCENTAGE (ADP)**

☒ **ACTUARIAL ASSUMPTIONS**

☒ **ACTUARIES**

**ADA.** See [AMERICANS WITH DISABILITIES ACT \(ADA\)](#)

Select a Different Index

- All Portfolios Index
- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- ERISA Regulations Index
- ERISA Statute Index
- Executive & Director Compensation Reference Guide Index
- Internal Revenue Code Index
- Treasury Regulations Index
- Pension & Benefits Reporter Index Jan. 7 - Dec. 30, 2014
- Pension & Benefits Reporter Index 2013
- Pension & Benefits Reporter Index 2012
- Pension & Benefits Reporter Index 2011
- Pension & Benefits Reporter Index 2010
- Pension & Benefits Reporter Index 2009
- Pension & Benefits Reporter Index 2008



## Site Map

**Indexes** are also accessible from the **Site Map**. Search in individual indexes using the **Advanced Search** template.

[MY HOME PAGE](#) [SITE MAP](#) [PREFERENCES](#) [MY FOLDERS](#) [ACCOUNT PROFILE](#) [GETTING STARTED](#) [ABOUT](#) [CONTACT US](#) [HELP](#) [SIGN OUT](#)

### Site Map

#### PORTFOLIOS

- All Portfolios by Subject Area

#### TREATISES

- Affordable Care Act: Laws and Regulations
- Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.
- ERISA Class Exemptions (4th Ed.)
- ERISA Fiduciary Law (2nd Ed.)
- ERISA Litigation (5th Ed.)
- ERISA: The Law and the Code
- Reductions in Force in Employment Law (2nd Ed.)
- Section 409A Handbook
- Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

#### CASES & DECISIONS

- Latest Benefits Practice Cases
- Employee Benefits Cases
- Executive Compensation Cases

#### BNA INSIGHTS

- BNA Insights: Benefits Practice Resource Center
- Video Archive

#### FOCUS ON

- Multiemployer Plans

#### PRACTICE TOOLS

##### Practical Guidance

- Benefits Practice Resource Center Key Documents
- Compliance & Enforcement Key Documents
- Executive Compensation Agreements
- Executive Compensation Checklists
- Executive Compensation Key Documents
- Executive Compensation Plans
- Executive Compensation Letters

#### ANALYSIS & GUIDES

- Benefits Guide: Basics
- Benefits Practitioners' Strategy Guide
- Digests of Selected Executive Compensation Cases
- Executive & Director Compensation Reference Guide
- Fast Answers
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide

#### NEWS

- Pension & Benefits Daily
- Pension & Benefits Reporter
- Resource Center Update
- Pension & Benefits Blog

#### CLASSIFICATION OUTLINES

- By Topic
- By Number

#### LAWS, REGULATIONS & AGENCY DOCUMENTS

- ERISA Statutes & Regulations
- Health Materials
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

#### INDEXES

- Benefits Guide: Basics Index
- Benefits Practitioners' Strategy Guide Index
- All Portfolios Index
- ERISA Regulations Index
- ERISA Statute Index
- Executive & Director Compensation Reference Guide Index
- Internal Revenue Code Index
- Treasury Regulations Index
- Pension & Benefits Reporter Indexes

## Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

### Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

<input type="checkbox"/>	PORTFOLIOS
<input type="checkbox"/>	ANALYSIS & GUIDES
<input type="checkbox"/>	TREATISES
<input type="checkbox"/>	NEWS & COMMENTARY
<input type="checkbox"/>	CASES
<input type="checkbox"/>	CLASSIFICATION OUTLINES
<input type="checkbox"/>	LAWS AND REGULATIONS
<input type="checkbox"/>	AGENCY DOCUMENTS
<input type="checkbox"/>	PRACTICE TOOLS
<input type="checkbox"/>	FOCUS ON
<input type="checkbox"/>	BNA INSIGHTS
<input type="checkbox"/>	VIDEOS
<input checked="" type="checkbox"/>	INDEXES
<input type="checkbox"/>	All Portfolios Index
<input type="checkbox"/>	Benefits Guide: Basics Index
<input type="checkbox"/>	Benefits Practitioners' Strategy Guide Index
<input type="checkbox"/>	ERISA Regulations Index
<input type="checkbox"/>	ERISA Statute Index
<input type="checkbox"/>	Executive & Director Compensation Reference Guide Index
<input type="checkbox"/>	Internal Revenue Code Index
<input type="checkbox"/>	Treasury Regulations Index
<input type="checkbox"/>	Pension & Benefits Reporter Indexes

### Select one or more of the following optional criteria to limit your search

#### Search term(s):

[SEARCH](#) [Reset Form](#)

#### Fields

☐ Show shared fields only ☒ Show fields from all selected collections

No fields available

[ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

#### Limit by date

☒ No Date Restrictions

☐ From  To   
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#)

## LAWS, REGULATIONS, AGENCY DOCUMENTS

Access **ERISA Statutes & Regulations, Labor & Related Materials, Tax Materials, Securities & Financial Accountability Materials**, and **BNA Context: Annotated Primary Sources**. Search in individual collections using **Advanced Search**.

### LAWS, REGULATIONS & AGENCY DOCUMENTS

- ERISA Statutes & Regulations
- Labor & Related Materials
- Tax Materials
- Securities & Financial Accountability Materials
- BNA Context: Annotated Primary Sources

### Advanced Search

Select collections to search from the categories below, then use the search form to perform your search.

#### Choose collection(s) to search:

[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

- ☐ PORTFOLIOS
- ☐ ANALYSIS & GUIDES
- ☐ TREATISES
- ☐ NEWS & COMMENTARY
- ☐ CASES
- ☐ CLASSIFICATION OUTLINES
- ☒ LAWS AND REGULATIONS
  - ☐ ERISA and Labor & Employment Laws
  - ☐ ERISA and Labor & Employment Proposed Regulations, Rules, and Notices
  - ☐ ERISA and Labor & Employment Regulations
  - ☐ Internal Revenue Code
  - ☐ Proposed Treasury Regulations
  - ☐ Securities & Financial Accountability Laws
  - ☐ Securities & Financial Accountability Proposed Regulations, Rules, and Notices
  - ☐ Securities & Financial Accountability Regulations
  - ☐ Tax Legislation
  - ☐ Treasury Decision Preambles
  - ☐ Treasury Regulations
- ☐ AGENCY DOCUMENTS
- ☐ PRACTICE TOOLS
- ☐ FOCUS ON
- ☐ BNA INSIGHTS
- ☐ VIDEOS
- ☐ INDEXES

#### Select one or more of the following optional criteria to limit your search

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##### Fields ?

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[ADD TO SEARCH](#)

Choose a field, enter search terms for the field, then click Add to Search.

##### Limit by date ?

- ☒ No Date Restrictions ☐ From  To   
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

[SEARCH](#) [Reset Form](#)

##### Search Operators ?

Use operators to show relationships between search terms. Click on an operator to

## BNA Context: Annotated Primary Sources

Compiled Annotations for selected rules & regulations.

**BNA Context: Annotated Primary Sources**  
[open 1 level](#) | [open all](#) | [close 1 level](#) | [close all](#) | [Add to My Folders](#) | [Share](#)

☐ Full Screen  
☒ Check to add to print selection list

**BNA Context: Annotated Primary Sources**

- ☐ Annotated: Proposed Regulations on Income Inclusion: Further Guidance on the Application of Section 409A to Nonqualified Deferred Compensation Plans
- ☐ Annotated: Application of Section 409A to Nonqualified Deferred Compensation
- ☐ Annotated: Notice 2010-6 on Correcting Failures of Nonqualified Deferred Compensation Plans Under Section 409A, as Modified by Notice 2010-80
- ☐ Annotated: IRS Final Regulations (T.D. 9694) on Limits on Deductions for Health Services Pay
- ☐ Annotated: IRS Final Regulations Under 54980H (T.D. 9655) Implementing Employer Shared Responsibility Provisions for 2015

**Annotated: Application of Section 409A to Nonqualified Deferred Compensation**  
Last Update: November 2014  
This annotated version of the I.R.C. §409A final regulations contains unofficial comments by current and former Internal Revenue Service Treasury officials made during their government tenure. Comments are by George H. Bostick, benefits tax counsel, and Robert J. Neils, benefits tax counsel, Treasury Department; Helen H. Morrison, formerly deputy benefits tax counsel, Treasury's Office of Tax Policy; S. Tackney, deputy division counsel/associate chief counsel, TE/GE, Internal Revenue Service; Keith Ranta, formerly attorney-adviser, Executive Compensation Branch, Office of Chief Counsel; William C. Schmidt, formerly senior counsel in the Office of Chief Counsel, Executive Compensation Branch, IRS; and Daniel L. Hogans, during his tenure as attorney-adviser in the Treasury Department's Office of Tax Policy at various venues since the regulations were issued April 10, 2007.  
In addition, comments by other government officials are included as they pertain to some aspect of §409A compliance.  
Following adoption of the final regulations in 2007, effective Jan. 1, 2009, IRS established an operational corrections program (Notice 2010-6, 2010-80). Comments made by IRS officials relating to the documents correction in some cases modify earlier reported comments, for example, on the utility of savings clauses and the effect of ambiguous plan terms those comments are pertinent, they have been included in this annotation.  
An asterisk (\*) marks comments added since the annotation was last published. It will be updated as future comments warrant.  
The regulations incorporate technical corrections published in the Federal Register July 31, 2007, Sept. 24, 2008, and Oct. 7, 2008.  
References to PBD and BPR are to related stories appearing in *Pension & Benefits Daily* and *Pension & Benefits Reporter*.

## LEGAL ANALYSIS

Find **BNA Editorial Analysis**, **Practitioner Analysis**, **BNA Portfolios** and **BNA Books** in the **Legal Analysis** frame.

The nine Benefits Practice e-treatises contain the essential practical guidance to handle the most complex issues and are written by highly respected litigators, practitioners, and thought leaders. The treatises include links to state and federal primary source material, as well as a vast collection of headnoted cases.

Browse or search **LEGAL ANALYSIS**.

**LEGAL ANALYSIS**

**BNA Editorial Analysis**

- Benefits Guide: Basics
- Fast Answers

**Practitioner Analysis**

- Benefits Practitioners' Strategy Guide
- Executive & Director Compensation Reference Guide
- Health Care Reform Adviser
- Pension Plan Investment Administration Guide **NEW!**

**BNA Portfolios**

- Compensation Planning Portfolios
- Corporate Practice Portfolios

[All Portfolios by Subject Area »](#)

**BNA Books**

- Affordable Care Act: Laws and Regulations **NEW!**
- Employee Benefits Law
- ERISA Class Exemptions
- ERISA Fiduciary Law
- ERISA Litigation
- ERISA: The Law and the Code
- Reductions in Force in Employment Law
- Section 409A Handbook
- Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

To search, use the **Advanced Search** template in any or all of the **Portfolios**, **Analysis & Guides**, or **Treatises**.

**Advanced Search**

Select collections to search from the categories below, then use the search form to perform your search.

**Choose collection(s) to search:**  
[Expand All](#) | [Collapse All](#) | [Select All](#) | [Clear Selected Collections](#)

PORTFOLIOS

☐ Compensation Planning Portfolios

☐ Corporate Practice Portfolios

ANALYSIS & GUIDES

☐ Benefits Guide: Basics

☐ Benefits Practitioners' Strategy Guide

☐ Digests of Selected Executive Compensation Cases

☐ Executive & Director Compensation Reference Guide

☐ Fast Answers

☐ Health Care Reform Adviser

☐ Pension Plan Investment Administration Guide

TREATISES

☐ Affordable Care Act: Laws and Regulations

☐ Employee Benefits Law (3rd Ed.) (2012) and 2014 Supp.

☐ ERISA Class Exemptions (4th Ed.)

☐ ERISA Class Exemptions (2014 Supp.)

☐ ERISA Fiduciary Law (2nd Ed.) (2006) and 2011 Supp.

☐ ERISA Litigation (5th Ed.)

☐ ERISA: The Law and the Code

☐ Reductions in Force in Employment Law (2nd Ed.)

☐ Section 409A Handbook

☐ Section 409A Handbook (2011 Supp.)

☐ Unfair Competition and Intellectual Property Protection in Employment Law: Contract Solutions and Litigation Guide

NEWS & COMMENTARY

CASES

**Select one or more of the following optional criteria to limit your search**

**Search term(s):**

**Fields**

☐ Show shared fields only

☒ Show fields from all selected collections

No fields available

Choose a field, enter search terms for the field, then click Add to Search.

**Limit by date**

☒ No Date Restrictions

☐ From  To   
Ex. mm/dd/yyyy Ex. mm/dd/yyyy

**Search Operators**

Use operators to show relationships between search terms. Click on an operator to

19

## NEWS

Several options exist for keeping up with the latest Benefits Practice news.

- Click the **Pension & Benefits Daily** tab to access the *Pension & Benefits Daily*™.
- Check the **Pension & Benefits Reporter News** frame for major Benefits Practice news.
- See the **Latest Cases** frame for new cases of note. Click **More** to view additional cases.



**PENSION & BENEFITS REPORTER NEWS**

**Pension & Benefits Reporter Home »**

-  Judge Rules Float Not Plan Asset as Fidelity Prevails in Series of Lawsuits
-  Court Uses 'Slayer Rule' to Deny Benefits to Skadden Employee's Grandson
-  Labor Secretary Argues for Broker Rules in Face of Wall Street Pushback

### LATEST BENEFITS PRACTICE CASES

**Beneficiary Designations:** D. Kan. (9/25/15) ExxonMobil Employee's Daughter Isn't Plan Beneficiary (Jenkins-Dyer v. Drayton).

**Fiduciary Responsibility:** S.D. W.Va. (9/24/15) Participants Advance Claims Against Unite Here Health (Greenbrier Hotel Corp. v. Unite Here Health).

**Subrogation:** W.D. La. (9/24/15) Court Nixes Participant's Claims in Subrogation Dispute (Cleveland v. Cent. States Se. & Sw. Areas Health & Welfare Fund).

[More »](#)

## RESOURCE CENTER UPDATE

Links to the **Resource Center Update** are located on all Topic Home Pages. The updates are arranged sequentially.

Click the link to display the full text.

### RESOURCE CENTER UPDATE

See what content and features have been added to the Resource Center.

**Resource Center Update**

[open 1 level](#) | [open all](#) | [close 1 level](#) | [close all](#) | [Add to My Folders](#) | [Share](#)

☐ Full Screen

☒ Check to add to print selection list

**Resource Center Update**

- ☐ Resource Center Enhancements

**Resource Center Enhancements**

On March 16, 2015, you will see some enhancements to the Benefits Practice Resource Center. These include:

- Pension Plan Investment Administration Guide** is new analysis that provides practical guidance and practitioner tips on administering investments for defined contribution and defined benefit plans.
- Executive Compensation Case Navigator** is a new feature that allows access to cases using filtering criteria such as basis of claim or courts.
- Focus On: Multiemployer Plans** is a new practice page that is designed to provide quick access to the robust content on the Resource Center related to multiemployer plan funding, health and welfare, plan administration and withdrawal liability.
- Affordable Care Act Laws & Regulations** is a new treatise from Bloomberg BNA Books that provides comprehensive primary source material for this complex area.
- State Chart Builder** is a new feature that allows readers to create customized comparison charts by choosing states and specific benefit categories and requirements, such as state mandated benefits.
- Disclosure Compliance Calendar** has a revamped presentation.



To search selected **Practice Tools**, use **Advanced Search**.

**PRACTICE TOOLS**

**Practical Guidance**

- Checklists
- Sample Agreements & Provisions
- Sample Client & Participant Letters
- Sample Plans & Plan Language

**Trackers, Navigators & Chart Builders**

- Executive Compensation Case Navigator
- ERISA Litigation Tracker
- Disclosure Compliance Calendar
- State Chart Builder

**Forms, Summaries & Other Guidance**

- Affordable Care Act Implementation Monitor
- Voluntary Compliance Summaries
- Interactive Forms
- ERISA Glossary of Terms

State Chart Builder

Build a chart covering a selected topic and one or more jurisdictions.

Once you select a topic and jurisdictions, choose the information you wish to display in your chart.

Create Chart

Reset

1. Choose a Category:

Benefits

2. Choose a Topic:

Health-Care Continuation Coverage

3. Choose Jurisdictions

Please select a category and topic above.

NOTE: States without employer requirements for the selected topic are not listed.

Expand All

Collapse All

Select All Items

Clear All Items

States and Territories

Arkansas

California

Colorado

Connecticut

Delaware

District of Columbia

Florida

Georgia

Illinois

Iowa

Kansas

Kentucky

Louisiana

Maine

Maryland

4. Choose Topic Headings to Display

Please select a category and topic above.

Select All Items

Clear All Items

Overview

Coverage

Continuation Coverage Requirements

Qualifying Events

Premium Payments

Terminating Events

Conversion to Individual Policies

Notification and Election Requirements

Administration/Enforcement

Penalties/Remedies

Reference Citations

Web References

Related Information

5. Select Chart Display:

Topic headings across top

Jurisdictions across top

21

Voluntary Compliance Summaries

Access the hard-to-find corrections of qualified retirement plan problems through the IRS's Employee Plans Compliance Resolution System. The proprietary **Summaries** are organized by **Code section** and:

- Contain the compliance statement date and program under which the correction was made.
- List the violated Tax Code section and topic.
- Briefly describe the problem, and the agreed upon correction.

Voluntary Compliance Summaries

open 1 level | open all

close 1 level | close all

+

Add to My Folders

Share

Full Screen

☒ Check to add to print selection list

Voluntary Compliance Summaries

IRS-Approved Corrections 1993-2014

☐ Introduction

☐ Code Section 401(a) — Nonamender

☐ Code Section 401(a) — Plan Adoption

☐ Code Section 401(a) — Drafting Error

☐ Code Section 401(a) — Benefit Miscalculation

☐ Code Section 401(a) — Misallocation (Deferrals)

☐ Code Section 401(a) — Misallocation (Compensation)

☐ Code Section 401(a) — Misallocation (Contributions)

☐ Code Section 401(a) — Misallocation (Forfeitures)

☐ Code Section 401(a) — Misallocation (Earnings)

Full Screen

Introduction

The following is a summary of IRS-approved corrections for qualification failures under the Employee Plans Compliance Resolution System (EPCRS) for Section 401(a) qualified plans and Section 403(b) tax sheltered annuities. The summary, which was prepared by Karen M. Field, David N. Levine, Daniel L. Morgan, and David Mustone for more re

Many of the entries describe specially designed corrections that were not included as safe-harbor correction methods under EPCRS Revenue Procedure (currently Rev. Proc. 2013-12). Accordingly, this information may be helpful to plan sponsors in making corrections under the Self-Correction Procedure (SCP), but also under the Voluntary Correction Program (VCP) and the Audit CAP.

Note: (1) The IRS's approach to correcting particular qualification failures has been fluid; the same violation may be corrected in different ways over time. **As a result, a correction approach described in this digest currently may not be permitted by the IRS.** corrections were approved by IRS based on the particular facts involved. Due to space and content constraints, the full details of the corrections are not apparent. (3) Compliance statements and closing agreements under EPCRS are not disclosable by the IRS.

Category of Violation

401(a) Nonamender

401(a) Plan Adoption

401(a) Drafting Error

Disclosure Compliance Calendar

The Calendar is a set of 4 tables organized by date and by topic area on the numerous disclosures that must be made to participants in retirement and health plans. Click a link to view any of the charts. Each chart contains a **Description** of the notice, identifies **Who Must Notify**, information on the **Date Required**, and links to BPRC resources discussing the notice.

Disclosure Compliance Calendar

Defined Contribution Plan Participant Disclosure

Defined Benefit Plan Participant Disclosure

Health and Welfare Plan Disclosure

Executive Compensation Plan Disclosure

Disclosure Compliance Calendar: Defined Contribution Plan Participant Disclosure

Go: Browse Contents

+

Add to My Folders

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Split Screen

Defined Contribution Plan Participant Disclosure

Overview

The following calendars cover participant notice requirements for defined contribution plans. Plan administrators are required to give participants certain notices throughout the year, either annually, quarterly, or when certain situations arise. In addition, some documents must be available upon participants' request.

The calendars tell plan administrators which forms are required, with accompanying cites to statutes and regulations; a description of the form; who must send the form; the date the form must be distributed; and resources in the Benefits Practice Resource Center that further explain the form.

The dates in the calendars assume that the plans are calendar-year plans. The requirements for defined contribution plans cover both typical tax code Section 401(k) plans, as well as some additional requirements for less typical money purchase and target benefit plans that must meet some notice requirements often associated with defined benefit plans.

The calendars include the following BPRC resources:

• Compensation Planning Portfolios (Portfolio)

• Employee Benefits Law (2nd Ed.) (EBL)

• Benefits Practitioners' Strategy Guide (BPSG)

• Executive & Director Compensation Reference Guide (EDCRG)

• Benefits Guide: Basics (Basics)

• Model notices and other practice tools (Tool)

Disclosure by Notice


NOTICE	DESCRIPTION	WHO MUST NOTIFY	DATE REQUIRED	BPRC RESOURCES
DC Plan Annual Notices				
Summary Plan Description ERISA §§102, 104(b) DOL Reg. §§2520.102-2, 3, 2520.104b-2	Provides a summary of the provisions of the plan that includes details on plan operations and provides a statement of ERISA-protected rights. The SPD must be written in language that can be understood by the average participant.	Plan administrator.	SPDs for new plans must be provided within 120 days after the later of when the plan becomes effective or adopted. Updated SPDs must be furnished within 210 days of every fifth plan year for amended plans, or every 10 years for plans that are not amended. New participants must receive an SPD within 90 days after becoming a participant or after benefits commence in the case of beneficiaries.	Portfolio 361: <a href="#">Reporting and Disclosure Under ERISA</a> BPSG: <a href="#">The Power of the SPD—Litigation Issues Surrounding the Reporting and Maintenance of Summary Plan Descriptions</a> Basics: <a href="#">Summary Plan Description Disclosure Requirements</a> Tool: <a href="#">Summary Plan Description for The</a>

## Interactive Forms

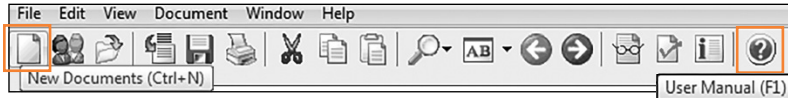
All Bloomberg BNA Interactive Forms are government approved. Automated form processing requirements for barcodes, scanlines, validation fields, etc., are built in to guarantee filing requirements are met. New and updated forms are added to the collection as they are released by the issuing agencies.

To locate **Forms**, click **Interactive Forms** in the **Practice Tools** frame.

On the forms toolbar, hover over a button to display the button's function.

Click the **question mark** button  to access the **User Manual** for detailed information on how to use Interactive Forms.

Click the **New Documents** button to open a new federal form.



Under **Jurisdictions**, select **Federal** and then select the specific form by number in the right column. Click **Open**.

Filing information automatically displays when a form is opened.

A yellow outline indicates the active field.


Fields are color-coded:

Aqua – Fill-in field

Green – Auto-calculate field

Right-click in any line to display the **Go To Line Instructions** link.

To close a form, click **Save** , and then click the **x** in the upper right corner. A message prompt asks if you want to create a reusable profile for the form.

To access previously saved **Documents** and **Profiles**, click the **Open Saved Documents/Profiles** button .



PRACTICE TOOLS
<b>Practical Guidance</b>
Checklists
Sample Agreements & Provisions
Sample Client & Participant Letters
Sample Plans & Plan Language
<b>Trackers, Navigators &amp; Chart Builders</b>
Executive Compensation Case Navigator
ERISA Litigation Tracker
Disclosure Compliance Calendar
State Chart Builder
<b>Forms, Summaries &amp; Other Guidance</b>
Affordable Care Act Implementation Monitor
Voluntary Compliance Summaries
<b>Interactive Forms</b>
ERISA Glossary of Terms

653 Found From 1 Jurisdiction (Finished)

Select a tax year and one or more jurisdictions.

Tax Year: Employee Benefits

Filter Results By: Form Number or Key Word And / Or Tax Type

Jurisdictions: ☒ Federal

Form Number	Year	Description
1094-C	2015	Transmittal of Employer-Provided Health Ins... Instructions to Form 1094-C
1094-C	2014	Transmittal of Employer-Provided Health Ins... Instructions to Form 1094-C
1095-A	2015	Health Insurance Marketplace Statement Instructions to Form 1095-A
1095-A	2014	Health Insurance Marketplace Statement Instructions to Form 1095-A
1095-B	2015	Health Coverage Instructions to Form 1095-B
1095-B	2014	Health Coverage Instructions to Form 1095-B
1095-C	2015	Employer-Provided Health Insurance Offer a... Instructions to Form 1095-C
1095-C	2014	Employer-Provided Health Insurance Offer a... Instructions to Form 1095-C

☒ Save My Search

Print Save Reset Open Cancel

Form **1095-C** **Employer-Provided Health Insurance Offer and Coverage**

Department of the Treasury Internal Revenue Service

Information about Form 1095-C and its separate instructions is at [www.irs.gov/form1095c](http://www.irs.gov/form1095c)

OMB No. 1545-2251 **2015**

☐ VOID ☐ CORRECTED

**Part I Employee**

1 Name of employee 2 Social security number (SSN) 7 Name of employer 8 Employer identification number (EIN)

3 Street address (including apartment no.) 9 Street address (including room or suite no.) 10 Contact telephone number

4 City or town 5 State or province 6 Country and ZIP or foreign postal code 11 City or town 12 State or province 13 Country and ZIP or foreign postal code

**Part II Employee Offer and Coverage**

Plan Start Month (Enter 2-digit number):

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

**Part III Covered Individuals**

If Employer provided self-insured coverage, check the box and enter the information for each covered individual. ☐

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Executive Compensation Case Navigator

Use the filters in the left frame to create a list of relevant cases. Click **Add to My Folders** to save the list. View each case in full text by clicking the case name.

+Q Add to My Folders

Clear All Filters

Case Name >

• smith

Decision Date >

Court >

Type of Plan >

Cause of Action >

Employer >

Industry >

Compensation Sought >

Attorneys >

Law Firm >

Open All Close All

Results per Page 20

Case Files: Filtered List (5)

To filter results, click on category headings in left pane.

☒ Check to add to print selection list

☐ Smith v. Commonwealth Gen. Corp.  
+ U.S. Court of Appeals, Sixth Circuit, 09-OCT-14  
Type of Plan: N/A  
Cause of Action: ERISA preemption; breach of fiduciary duty; severance pay

☐ Rosen v. Smith Barney Inc.  
+ New Jersey Supreme Court, 25-JUN-08  
Type of Plan: executive employment agreements  
Cause of Action: breach of fiduciary duty

☐ Pritzker v. Merrill Lynch, Pierce, Fenner & Smith, Inc.  
+ U.S. Court of Appeals, Third Circuit, 15-OCT-93  
Type of Plan: N/A  
Cause of Action: breach of fiduciary duty; arbitration

☐ Smith-Scharff Paper Co. v. Blum  
+ Missouri Court of Appeals, Eastern District, 28-MAY-91  
Type of Plan: executive employment agreements  
Cause of Action: breach of fiduciary duty; restrictive covenants

☐ Smith v. Van Gorkom  
+ Delaware Supreme Court, 14-MAR-85  
Type of Plan: stock and option award agreements  
Cause of Action: breach of fiduciary duty; stock awards

Page 1 of 1

Click the links in the **THIS CASE CITED IN** frame and find out where the case has also been used.

Home Pension & Benefits Daily Pension & Benefits Reporter Pensions & Retirement Health Benefits Fringe & Welfare Benefits Compliance & Enforcement Litigation Executive Compensation ERISA Litigation Tracker

Unpublished) Smith v. Commonwealth Gen. Corp.

open 1 level | open all close 1 level | close all Add to My Folders Share

Full Screen

☒ Check to add to print selection list

Next >

Employee Benefits Cases

☐ U.S. Supreme Court

☐ U.S. Court of Appeals, Federal Circuit

☐ U.S. Court of Appeals, District of Columbia Circuit

☐ U.S. Court of Appeals, First Circuit

☐ U.S. Court of Appeals, Second Circuit

☐ U.S. Court of Appeals, Third Circuit

☐ U.S. Court of Appeals, Fourth Circuit

☐ U.S. Court of Appeals, Fifth Circuit

☐ U.S. Court of Appeals, Sixth Circuit

☐ Overall v. Ascension Health (6th Cir. 2015)

☐ Rochow v. Life Ins. Co. of N. Am. (6th Cir. 2015)

☐ (Unpublished) Trs. of Detroit Carpenters Fringe Benefit Funds v. Patrie Constr. Co. (6th Cir. 2015)

☐ (Unpublished) Sanford v. Life Ins. Co. of N. Am. (6th Cir. 2015)

Full Screen

58 EBC 2838

Smith v. Commonwealth Gen. Corp.

U.S. Court of Appeals,  
Sixth Circuit

No. 12-6284

October 9, 2014

[UNPUBLISHED]

2014 BL 284294

2014 EXC 10116

ROGER L. SMITH, Plaintiff-Appellant, v. COMMONWEALTH GENERAL CORPORATION, KENTUCKY Defendant-Appellee.

Headnotes

ERISA — PROTECTION OF RIGHTS

[1] Definitions — Employee Benefit Plan (>5,10)

THIS CASE CITED IN

NEWS

ANALYSIS



## ERISA Litigation Tracker™

Click the **ERISA Litigation Tracker** tab to access the **Navigator**, **News**, **Filings of Note**, **New Developments in Pending Cases**, and **BNA Special Reports**. Monitor ERISA federal court filings beginning with the complaint through settlement or final decision, and view the original PDF versions of court documents.



### Latest ERISA Litigation News

captures headlines on developments in ERISA litigation from the *Pension & Benefits Daily*™ news.

**Litigator Q&As** are in-depth monthly interviews with leading litigators about developments in ERISA case law and litigation strategies.

View and filter cases using the **ERISA Case File Navigator**™.

Find daily updates about newly filed complaints and new developments for pending cases in **Filings of Note**.


View **BNA Special Reports** to explore the trends in ERISA case law. The reports are issued quarterly and written by Bloomberg BNA legal editors.

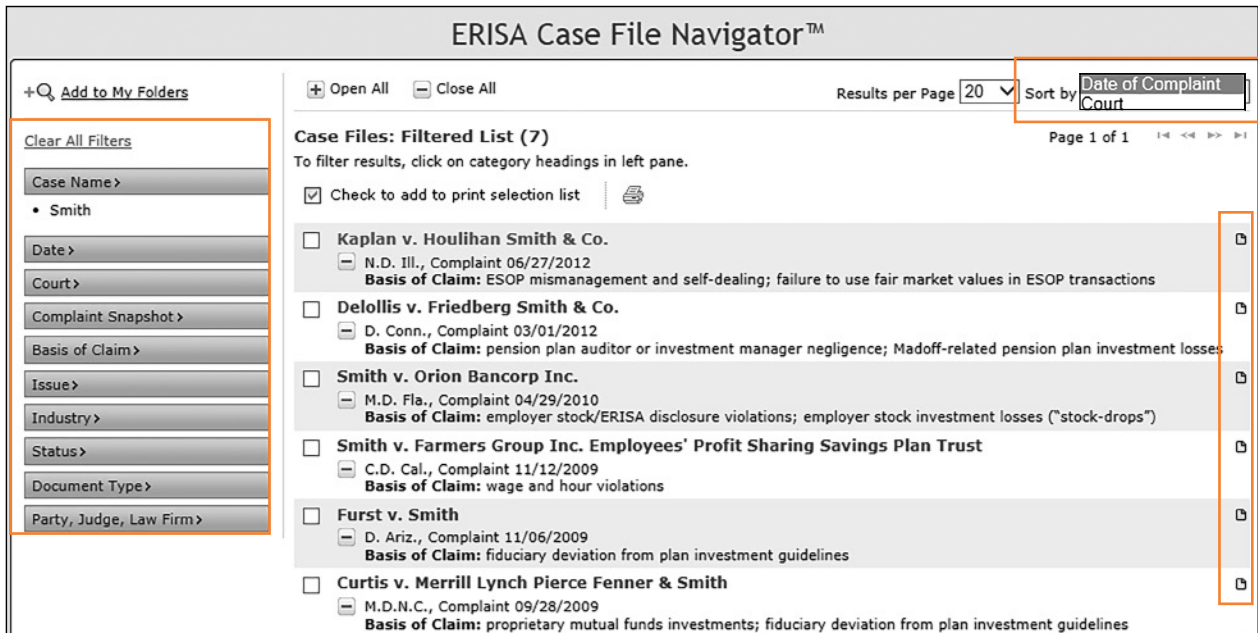
## Watchlist

To add a case to your watchlist, click **Add to My Watchlist** at the top of any **ERISA Case File** page.


For detailed information about the **Watchlist** and **My Folders** functionality, see page 27.

## ERISA Case File Navigator

Use the filters to create the list of pertinent cases. Additionally sort the case list by **Date of Complaint** or **Court**, as needed. Click the name of the case or click the **Case Summary** icon  to view the case summary.





**ERISA Case File Navigator™**


+Q Add to My Folders    + Open All    - Close All    Results per Page 20    Sort by **Date of Complaint** 


**Case Files: Filtered List (7)**


To filter results, click on category headings in left pane.


☒ Check to add to print selection list 


☐ **Kaplan v. Houlihan Smith & Co.**   
☐ N.D. Ill., Complaint 06/27/2012  
**Basis of Claim:** ESOP mismanagement and self-dealing; failure to use fair market values in ESOP transactions

☐ **Delollis v. Friedberg Smith & Co.**   
☐ D. Conn., Complaint 03/01/2012  
**Basis of Claim:** pension plan auditor or investment manager negligence; Madoff-related pension plan investment losses

☐ **Smith v. Orion Bancorp Inc.**   
☐ M.D. Fla., Complaint 04/29/2010  
**Basis of Claim:** employer stock/ERISA disclosure violations; employer stock investment losses ("stock-drops")

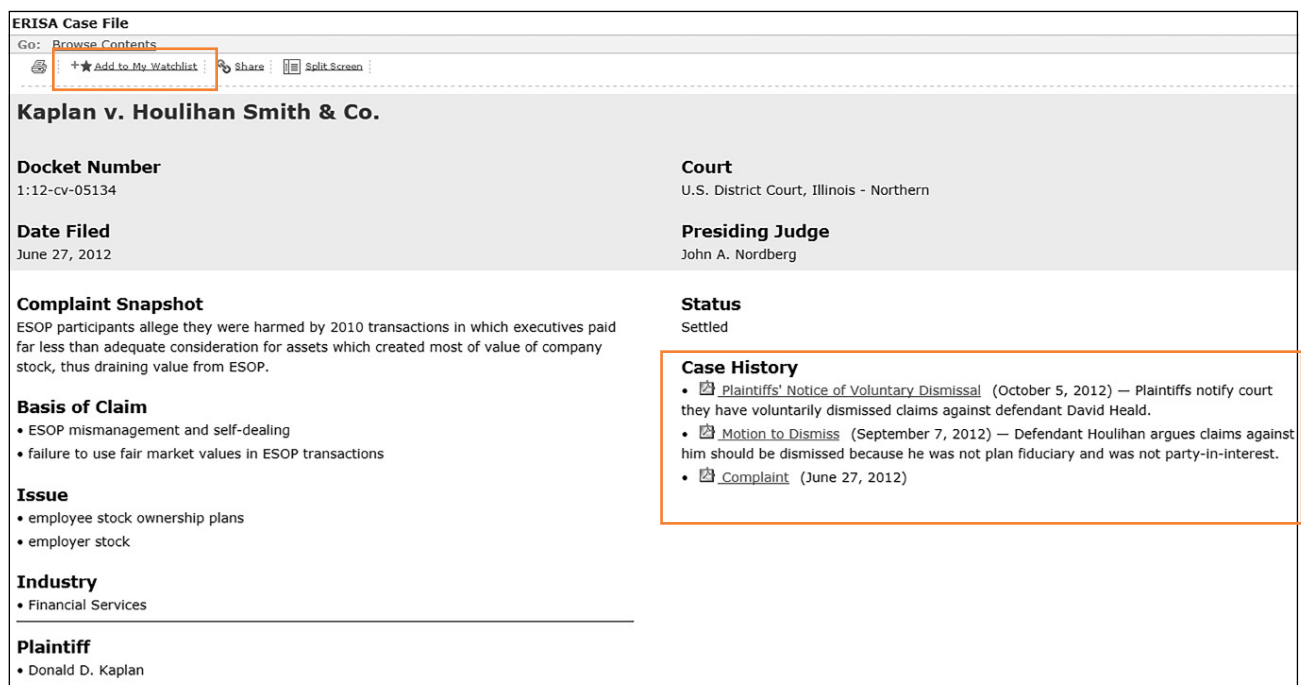
☐ **Smith v. Farmers Group Inc. Employees' Profit Sharing Savings Plan Trust**   
☐ C.D. Cal., Complaint 11/12/2009  
**Basis of Claim:** wage and hour violations

☐ **Furst v. Smith**   
☐ D. Ariz., Complaint 11/06/2009  
**Basis of Claim:** fiduciary deviation from plan investment guidelines

☐ **Curtis v. Merrill Lynch Pierce Fenner & Smith**   
☐ M.D.N.C., Complaint 09/28/2009  
**Basis of Claim:** proprietary mutual funds investments; fiduciary deviation from plan investment guidelines





View the case file and PDF versions of the documents included in the **Case History**.

To be notified when there is any action on the case, click **Add to My Watchlist**. You will receive email notification when any documents are filed and added to the case history.



**ERISA Case File**

Go: [Browse Contents](#)

  **Add to My Watchlist**  Share  Split Screen

**Kaplan v. Houlihan Smith & Co.**

**Docket Number**  
1:12-cv-05134

**Date Filed**  
June 27, 2012

**Complaint Snapshot**  
ESOP participants allege they were harmed by 2010 transactions in which executives paid far less than adequate consideration for assets which created most of value of company stock, thus draining value from ESOP.

**Basis of Claim**

- ESOP mismanagement and self-dealing
- failure to use fair market values in ESOP transactions

**Issue**

- employee stock ownership plans
- employer stock

**Industry**

- Financial Services

**Plaintiff**




- Donald D. Kaplan

**Court**  
U.S. District Court, Illinois - Northern

**Presiding Judge**  
John A. Nordberg

**Status**  
Settled

**Case History**

-  [Plaintiffs' Notice of Voluntary Dismissal](#) (October 5, 2012) — Plaintiffs notify court they have voluntarily dismissed claims against defendant David Heald.
-  [Motion to Dismiss](#) (September 7, 2012) — Defendant Houlihan argues claims against him should be dismissed because he was not plan fiduciary and was not party-in-interest.
-  [Complaint](#) (June 27, 2012)

## MY FOLDERS

Use the **My Folders** feature to retain a document, search string, chart, or watchlist item. Log into your **ACCOUNT PROFILE** in order to use this feature.

To retain a search string, click **Add to My Folders** on the **Search Options** toolbar.

To retain a document or chart, click **Add to My Folders** while viewing the file.

To add a **ERISA Litigation Tracker™** case to a **Watchlist**, click **Add to My Watchlist**.

Add the document, chart, watchlist item, or search to an existing folder, or create a new folder. Add additional information as needed, and click **Submit**.

Search Options: Edit | Search Within Results | Add to My Folders | Clear | Go to Hit

Results in: Cases (187) | Analysis (27) | News (437) | Laws, Regs, Agency Docs (49)

+ Add to My Folders | Share

**ERISA Case File**

Go: Browse Contents

+ Add to My Watchlist

**Choose the folder to place your item in.**

☒ Add to existing folder: My Saved Items ☐ Create new folder: (no quotes, brackets, braces, or backslashes)

**Enter Item Details**

Item Name: In Ramp-Up to Tibble Ruling, Attorneys List Best Prac Required

Project Name: Fiduciary Monitoring Optional

Note: Characters left: 2000 Optional

Submit Cancel

## Accessing the Saved Items

To retrieve a saved document, chart, search, or watchlist item, click **MY FOLDERS** on the menu bar.

To filter files by type, use the drop-down menu under **Filter Currently Applied** and select a filter type.

To sort by any column, click the **column heading**

To display the **Folder Options** drop-down menu, click the **Wagon Wheel** icon on the **Folders** column.

Right-click on the item name to display the **Item Options** drop-down menu.

Click the **Notes** icon to create a note. When a file has a note, the + sign next to the icon is removed.

**My Folders**

Show files from the following products: Benefits Practice Resource Center Filter Currently Applied: None Chart Document Search Search + Alert Watchlist

Folders	Folder Options	Folder Items																														
My S	Rename Create New Duplicate Delete	<table border="1"> <thead> <tr> <th>Type</th> <th>Name</th> <th>Project</th> <th>Product</th> <th>Date</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>Q</td> <td>"protection of rights" AN...</td> <td>Smith</td> <td>Benefits Practice Resourc...</td> <td>03-20-2015</td> <td>+ [icon]</td> </tr> <tr> <td>D</td> <td>Code Section 401(a) - ...</td> <td>Smith</td> <td>Benefits Practice Resourc...</td> <td>03-20-2015</td> <td>+ [icon]</td> </tr> <tr> <td>E</td> <td>ERISA Case File Nav</td> <td>Smith</td> <td>Benefits Practice Resourc...</td> <td>03-20-2015</td> <td>[icon]</td> </tr> <tr> <td>S</td> <td>Kaplan v. Houlihan Smit...</td> <td></td> <td>Benefits Practice Resourc...</td> <td>03-23-2015</td> <td>+ [icon]</td> </tr> </tbody> </table>	Type	Name	Project	Product	Date	Notes	Q	"protection of rights" AN...	Smith	Benefits Practice Resourc...	03-20-2015	+ [icon]	D	Code Section 401(a) - ...	Smith	Benefits Practice Resourc...	03-20-2015	+ [icon]	E	ERISA Case File Nav	Smith	Benefits Practice Resourc...	03-20-2015	[icon]	S	Kaplan v. Houlihan Smit...		Benefits Practice Resourc...	03-23-2015	+ [icon]
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**Item Options**

- Edit Item Details
- Delete
- Duplicate
- Move to Folder
- Go To Item

## BNA INSIGHTS


Authored by experts in Benefits Practice law, *BNA Insights* offer analysis of key legal, legislative, regulatory, or business developments, with an emphasis on practical implications and emerging trends. *BNA Insights* are searchable using **Advanced Search**.

Click **All Videos** to access Video *Insights*.

**BNA INSIGHTS**

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[All Videos >>](#)

**View From Groom: A Brief Guide to Benefit Suspensions Under the Multiemployer Pension Reform Act**  
By Joshua Shapiro and Sarah Zumwalt



**Joshua Shapiro**  
Senior Actuarial Advisor  
Groom

## EMPLOYEE BENEFITS NEWS MONITOR

To access information from thousands of resources use the *Employee Benefits News Monitor™*, click **Employee Benefits News Monitor™**.

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Refresh Outbox Global Search:

Employee Benefits News

Blogs & Commentary

All Employee Benefits News

1 2 3 4 5 Group Results

Fired Belding manager sues city, council members over alleged secret meeting, medical leave  
- 7 minutes ago | Grand Rapids Press (Grand Rapids, MI) | ★★★★★

HR Operations - Shared Services  
- 11 minutes ago | Chartered Institute of Personnel and Development | ★★★★★

President Mukherjee calls for occupational health and safety management in mines  
- 24 minutes ago | India4u.com (United States) | ★★★★★

Duane E. Thomas Attorney at Law: Social Security Disability  
- 30 minutes ago | BriefingWire.com | ★★★★★

Shareholders Fight DuPont Restructuring  
- 33 minutes ago | Courthouse News Service (United States) | ★★★★★

New Rules Proposed On 401(k) Plan Fee Disclosures  
- 33 minutes ago | Insurance News Net (Camp Hill, PA) | ★★★★★

LOCAL LAWMAKERS SLAM GOVERNOR'S BUDGET PLAN  
- 33 minutes ago | Colchester Bulletin (Colchester, CT) | ★★★★★

Litigation News

1 2 3 4 5 Group Results

Fired Belding manager sues city, council members over alleged secret meeting, medical leave  
- 7 minutes ago | Grand Rapids Press (Grand Rapids, MI) | ★★★★★

Bank of New York Mellon Settles FX Probe As Activist pressure Begins To Ramp  
- 20 minutes ago | Value Walk (New York, NY) | ★★★★★

Shareholders Fight DuPont Restructuring  
- 33 minutes ago | Courthouse News Service (United States) | ★★★★★

BOARD OF TRUSTEES OF CITY OF PONTIAC POLICE FIRE RETIREE PREFUNDED GROUP HEALTH INSURANCE TRUST v. CITY OF PONTIAC  
- 2 hours ago | Find Law | ★★★★★

Legislative & Regulatory News

1 2 3 4 5 Group Results

New Rules Proposed On 401(k) Plan Fee Disclosures  
- 33 minutes ago | Insurance News Net (Camp Hill, PA) | ★★★★★

Final Rule to Amend the FMLA Definition of "Spouse" Effective on March 27  
- 1 hour ago | National Law Review | ★★★★★

Wisconsin Lawmakers Go After Workers' Weekends  
- 1 hour ago | ThinkProgress | ★★★★★

Health Law Brings No Drop In Insurance Enrollment At Work, Study Finds  
- 6 hours ago | Palm Beach Post, The (West Palm Beach, FL) | ★★★★★

Pension freedom risks outlined at Birmingham event  
- 7 hours ago | TheBusinessDesk.com | ★★★★★

Pinnacle celebrates workers comp centennial: A history  
- 10 hours ago | Colorado Statesman (Denver, CO) | ★★★★★

Proposed Wellness Plan Legislation Responds To Lawsuits Filed By EEOC  
- 11 hours ago | Modern Healthcare | ★★★★★

Company News

1 2 3 4 5

Pediatric Services of America, Inc. (21 articles) (view all)

The Bank of New York Mellon Corporation (14 articles) (view all)

The Bank of New York Mellon SA/NV (13 articles) (view all)

Aetna Inc. (11 articles) (view all)

AFL-CIO (American Federation of Labor - Congress of Industrial Organizations) (11 articles) (view all)

Bank of America Corporation (11 articles) (view all)

CBS Group Inc. (11 articles) (view all)

AARP, Inc. (9 articles) (view all)

28



## PRINT

To print a document(s), select the document(s) from a full-screen display, document list, or **Search Results** page.

The selected documents are displayed in the **Print Dialog** box.

To print multiple documents from the search results list, click the **checkbox** next to each document title, and then click the **Print** icon. A maximum of 25 documents can be printed simultaneously.

To print a single document, click the **Print** icon while viewing the document.

### Segmented Printing

To print segments of rules and regulations included in the *Resource Center*, click the **Print** icon next to a segment.

### Print Dialog Box

#### Select a Text Format

Print documents in either printer-friendly or RTF text format. When printing more than one document, select **RTF** in order to place section breaks between each document, otherwise, the documents print as one concatenated file.

#### Select Segment(s)

Click the radio button to choose the segments to print. All segments displayed below the selected segment are also printed.

#### Print or Display Your Selections:

Select and deselect up to 25 documents to batch print using the **Select All** or **Deselect All** command links.

Click the **PRINT/DISPLAY SELECTED DOCUMENT(S)** button for each frame to launch the print preview function.

### Source Information

The print display opens in a separate window, and adds source and contact information to the top and bottom of the document(s).

The screenshot shows the 'Compensation Planning Portfolios' interface. The left sidebar lists various portfolios, including 'Portfolio 374-4th: ERISA — Litigation, Procedure, Preemption and Other Title I Issues'. The main content area displays the selected document, 'The Supremacy Clause and the Foundations of ERISA Preemption', with its full text visible. The document discusses the relationship between state and federal law regarding ERISA preemption.

The screenshot shows the 'Bloomberg BNA Benefits Practice Resource Center' Print Dialog box. It includes options to select a text format (Printer-friendly version or Rich Text Format (RTF)), a 'Print/Display Portfolio' button, and a 'Select Portfolio segment(s) to Print/Save' section with radio buttons for various segments. The 'The Supremacy Clause and the Foundations of ERISA Preemption' segment is selected. Below this, there are buttons for 'Print or Display your selections:', 'Select All', 'Deselect All', and 'Remove Checked Documents From List'. A 'List of Document(s)' section shows a list of documents with checkboxes, including 'Sereboff v. Mid Atlantic Medical Services Inc., 37 EBC 1929 (U.S. 2006)'. The 'PRINT/DISPLAY SELECTED DOCUMENT(S)' button is highlighted.

The screenshot shows the 'Bloomberg BNA Benefits Practice Resource Center' Source Information section. It displays the source information for the selected document: 'Source: Employee Benefits Cases > U.S. Supreme Court > Sereboff v. Mid Atlantic Medical Services Inc., 37 EBC 1929 (U.S. 2006)'. Below this, the document title '37 EBC 1929 Sereboff v. Mid Atlantic Medical Services Inc. U.S. Supreme Court' is shown, along with the document number 'No. 05-260' and the date 'May 15, 2006'.

## NOTES

## NOTES

# COMPLIMENTARY BLOOMBERG BNA TRAINING

## Express Training

Designed for the busy professional, this session gets you up and running in 30 minutes or less. **Express Training** familiarizes you with the basic functions of the product and shows you how to access a wide range of content and practice tools.

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This hour-long course prepares participants to conduct basic research by using the *Resource Center* to retrieve information quickly and efficiently. Participants will also experience the integration of the *Resource Center's* components: expert analysis, news and developments, primary sources, special reports, and practice tools. Employing three different research strategies, participants work through exercises and searches while learning to locate answers within the *Resource Center*.

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For product content questions or assistance researching a specific topic, Bloomberg BNA's **Training & Product Support** staff is available to answer your questions. The product support team can help locate relevant information in a Bloomberg BNA service, assist in building effective research strategies, explain the editorial scope of coverage in your Bloomberg BNA service, or verify if and when certain data will be published by Bloomberg BNA.

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